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**UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION**

In re:

THE TULVING COMPANY, INC., a
California corporation,

Debtor.

Case No.: 8:14:bk-11492-ES

Chapter 7

**FIRST INTERIM APPLICATION OF
PACHULSKI STANG ZIEHL & JONES LLP
FOR APPROVAL OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES
AS COUNSEL TO THE CHAPTER 7
TRUSTEE; DECLARATION OF LINDA F.
CANTOR**

[Interim Fee Period: May 22, 2014 through January 31, 2015]

Hearing

Date: March 17, 2015

Time: 10:30 a.m.

Place: Courtroom 5A
411 West Fourth Street
Santa Ana, CA 92701

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1 **TO THE HONORABLE ERITHE A. SMITH, UNITED STATES BANKRUPTCY JUDGE,**
2 **THE DEBTOR, THE TRUSTEE AND THE OFFICE OF THE UNITED STATES TRUSTEE**

3 Pachulski Stang Ziehl & Jones LLP (the “Firm” or “PSZJ”), general bankruptcy counsel to
4 R. Todd Neilson, Chapter 7 Trustee (“Chapter 7 Trustee”) for the Tulving Company, Inc.
5 (“Tulving” or “Debtor”), hereby submits its *First Interim Application for Approval of*
6 *Compensation and Reimbursement of Expenses* (the “Application”) for the period of May 22, 2014
7 through January 31, 2015 (the “Interim Fee Period”), pursuant to sections 330 and 331 of title 11 of
8 the United States Code, 11 U.S.C. § 101 *et seq.* (the “Bankruptcy Code”).

9 **I.**

10 **INTRODUCTORY STATEMENT**

11 **A. Local Rules and Guides**

12 Local Bankruptcy Rule 2016-1(a) sets forth certain requirements that a professional must
13 satisfy in order to obtain an award for fees and costs. Additional standards to be employed in the
14 review of fee applications are set forth in the United States Trustee’s Guidelines for Reviewing
15 Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 (the
16 “Compensation Guide”).¹ Section 330(a)(3) of the Bankruptcy Code directs the Court to consider
17 “the nature, the extent, and the value” of the legal services provided when determining the amount
18 of reasonable compensation to award. The Ninth Circuit’s primary method used to determine the
19 reasonableness of fees is to calculate the lodestar. *In re Charles Russell Buckridge, Jr.*, 367 B.R.
20 191, 201 (C.D. Cal. 2007). The lodestar is ascertained by multiplying the number of hours
21 reasonably expended by a reasonable hourly rate. *Law Offices of David A. Boone v. Derham-Burk*
22 (*In re Eliapo*), 468 F.3d 592, 598 (9th Cir. 2006). As set forth more fully herein, this Application
23 complies with all statutory guidelines and Court-imposed requirements.

24
25
26
27 ¹ The Compensation Guide is promulgated by the United States Department of Justice and can be found on the United
28 States Department of Justice website at: http://www.justice.gov/ust/eo/rules_regulations/guidelines/docs/feeguide.htm.

1 **B. Dates of Filing of Chapter 11 Petition:** The Debtor filed a voluntary petition for relief
2 under Chapter 11 of the Bankruptcy Code on March 10, 2014.

3 **C. Order Directing Appointment of Chapter 11 Trustee Entered:** In light of the pending
4 criminal investigation and other ongoing litigation involving Tulving, on March 18, 2014, the
5 United States Trustee filed a *Stipulation Appointing Chapter 11 Trustee* [Docket No. 15] which was
6 signed by both the Debtor and its attorney. That stipulation was approved by the Bankruptcy Court
7 on March 18, 2014 [Docket No. 16] and an Order was entered by the Court on March 21, 2014
8 approving the *U.S. Trustee's Application for the Appointment of a Chapter 11 Trustee*, appointing
9 R. Todd Neilson as Chapter 11 Trustee of the Debtor's estate [Docket No. 22].

10 **D. Orders Re Employment Entered (LBR 2016-1 (a)(1)(B)) and Conversion of Case to**

11 **Chapter 7:** On April 3, 2014, the Chapter 11 Trustee filed his application to employ PSZJ
12 as his counsel in the Debtor's Chapter 11 case [Docket No. 37].

13 On April 30, 2014, the Chapter 11 Trustee filed a motion to convert this case to Chapter 7
14 [Docket No. 74]. On May 22, 2014, a hearing was held and the Court granted the Chapter 11
15 Trustee's motion to convert this case to a Chapter 7 and approved the Chapter 11 Trustee's
16 application to employ PSZJ as his counsel in the Debtor's Chapter 11 case. No Plan of
17 Reorganization was filed in this case.

18 On May 29, 2014, the Court entered an order approving the employment of PSZJ as counsel
19 to the Chapter 11 Trustee [Docket No. 106]. Also on May 29, 2014, the Court entered an order
20 converting this case to Chapter 7 [Docket No. 108]. A *Notice of Appointment of Trustee and Fixing*
21 *of Bond; Acceptance of Appointment as Interim Trustee* was filed on June 10, 2014 [Docket No.
22 126], appointing R. Neilson as Chapter 7 Trustee. The Firm was appointed as general bankruptcy
23 counsel to the Chapter 7 Trustee *nunc pro tunc* to May 22, 2014² by Order entered July 15, 2014
24 [Docket No. 152].

25 This Application covers the time period of May 22, 2014 through January 31, 2015, the
26 period of the Firm's work during the Chapter 7 portion of this case. Compensation for the Firm's
27

28

² References to the Chapter 11 Trustee shall also be considered as references to the Chapter 7 Trustee, where appropriate.

1 work as attorneys for the Chapter 11 Trustee during the Chapter 11 portion of this case is the
2 subject of a separate fee application.

3 **E. Compensation and Expenses Sought:**

4 This is the Firm's first fee application in this case. The Firm did not receive a retainer in
5 this matter.

6 By way of this Application, the Firm seeks interim allowance of a total of \$211,373.29 in
7 fees and expenses incurred during the Interim Fee Period as set forth below:

8 Fees Sought: \$207,219.50

9 Expenses Sought: \$4,153.79

10 **TOTAL:** \$211,373.29

11 As of the date of this Application the Firm has been paid \$0 in fees and \$0 in costs for the
12 Interim Fee Period, for a total of \$0. The Firm is seeking fifty percent (50%) payment at this time
13 of the requested fees in the total amount of \$103,609.75, and 100% of the requested expenses in the
14 amount of \$4,153.79, for a total payment of \$107,763.54 for the Interim Fee Period.

15 Blended Hourly Rate for this Application

16 -- Including Paraprofessionals: \$659.72

17 -- Excluding Paraprofessionals: \$736.14

18 Prior Interim Applications: None

19 **II.**

20 **PRE-PETITION**

21 Tulving was in the business of selling and purchasing gold, silver, coins, bullion, and other
22 precious metals through its internet website or by phone. Customer complaints against Tulving
23 concerning delayed or undelivered orders were increasingly made to the Better Business Bureau as
24 well as to various state and federal law enforcement agencies. These complaints culminated in a
25 class-action lawsuit which was filed in March 2014 against Tulving and Hannes Tulving, Jr.,
26 Debtor's sole shareholder, in the United States District Court, Northern District of California.

27 As a result, Tulving ceased operations on or about March 3, 2014. Shortly before the
28 bankruptcy filing, a raid was conducted at the Tulving business offices by the Secret Service and

1 the Department of Justice. As part of the raid, Tulving's computers, hard drives, various documents
2 and inventory were seized as part of an ongoing criminal investigation, all of which remained in the
3 possession of the Department of Justice.

4 **III.**

5 **COMMENCEMENT OF, AND SIGNIFICANT DEVELOPMENTS DURING, THE**
6 **DEBTOR'S CASE**

7 **1. The Trustee's Appointment**

8 On March 10, 2014, approximately one week following the raid by the Justice Department,
9 Tulving commenced this case by the filing of a voluntary petition for relief under chapter 11 of the
10 Bankruptcy Code. In light of the pending criminal investigation and other ongoing litigation, on
11 March 18, 2014, the United States Trustee filed a Stipulation Appointing Chapter 11 Trustee
12 [Docket No. 15] ("Stipulation"), which was signed by both Tulving and its attorney.

13 The Stipulation was approved by the Bankruptcy Court on March 18, 2014 [Docket No. 16]
14 and an Order was entered by the Court on March 21, 2014 approving the U.S. Trustee's Application
15 for the Appointment of a Chapter 11 Trustee, appointing R. Todd Neilson as Trustee of the Tulving
16 estate [Docket No. 22].

17 **2. The Trustee's Professionals and Advisors**

18 On or about April 3, 2014, the Trustee filed an application to employ Pachulski Stang Ziehl
19 & Jones LLP ("PSZJ") as general bankruptcy counsel. On April 10, 2014, the Trustee also filed an
20 application seeking to retain Berkeley Research Group, LLC ("BRG"), as accountants and financial
21 advisors. Objections were filed to both PSZJ and BRG's retention applications. However, both
22 were approved by Court order as described above.

23 **3. Auction of Equipment and Lease Rejections**

24 A court approved auction of office equipment was held on May 13, 2014. The sale of the
25 equipment, including one truck and front end loader resulted in approximately \$28,220 in gross
26 funds, subject to \$4,715.00 in expenses. The Trustee filed a motion to reject the Debtor's primary
27 office lease located at 150 West 17th Street, Unit A, Costa Mesa, California (the "Costa Mesa
28 Motion"). The Trustee also, by Order entered May 1, 2014 [Docket No. 79], rejected the following

1 two residential real property leases: (i) 2110 ½ W. Oceanfront Boulevard, Newport Beach,
2 California 92663 (the “Home Office Lease”) and (ii) 2112 ½ W. Oceanfront Boulevard, Newport
3 Beach California 92663 (the “Residential Lease”) which were being used by Mr. Tulving for
4 personal and business purposes.

5 **4. Conversion to Chapter 7**

6 On May 22, 2014, pursuant to hearing and prior notice, a Meeting of Creditors under
7 Section 341(a) of the Bankruptcy Code was held in Santa Ana. Mr. Tulving did not appear.

8 Because, among other things, it appeared unlikely that Tulving would resume normal
9 business operations, the Trustee filed a motion to convert the case to Chapter 7 liquidation. The
10 Court granted that motion as there were no objections filed in response to it.

11 **5. Schedules and Statements, Notices and Claims Bar Date**

12 Mr. Tulving did not file schedules and statements. The Trustee undertook to file the
13 schedules and statements, and because he did not yet have the documents needed, the Trustee filed
14 a motion with the Court requesting the Court to extend the required deadline for the preparation and
15 filing of schedules and statements until September 10, 2014 at which time the records would
16 hopefully be in a more complete state. The Trustee filed schedules and statements with the Court
17 on September 10, 2014. Pursuant to motion of the Trustee, individual customer personal
18 information was redacted from the Schedules publicly filed with the Court.

19 Following the conversion to a Chapter 7, the Court set a claims bar date of September 30,
20 2014.

21 The Trustee filed a motion requesting that the Bankruptcy Court (a) limit the number of
22 notices that must be sent out in this case, and (b) approve a procedure whereby creditors and other
23 interested parties not represented by counsel may obtain notices by e-mail. That motion was
24 granted.

25 **6. Discussions with Mr. Tulving**

26 Pursuant to previous directions from Hannes Tulving’s criminal counsel, the Trustee had
27 refrained from directly contacting Mr. Tulving. However, the Trustee subsequently had the
28 opportunity to speak with Mr. Tulving under condition that his attorney, and in some cases his

1 investigator, would be on the phone during the interview and that the interview would last no longer
2 than two hours due to Mr. Tulving's physical condition. The Trustee agreed to those conditions and
3 on December 8, 2014, along with one of his financial advisors, met with Hannes Tulving in Orange
4 County, California. The Trustee conducted an open interview during which Mr. Tulving verbalized
5 his desire to cooperate and assist the Trustee in his duties as Trustee. The discussion continued
6 beyond the two hour time frame with the permission of everyone involved, and Mr. Tulving and his
7 criminal counsel offered to have subsequent interview sessions at the Trustee's request.

8 Mr. Tulving was being investigated by various federal authorities and, at the request of his
9 legal counsel, the Trustee purposely did not delve into those areas. The Trustee discussed with Mr.
10 Tulving the business practices of the Tulving Company and the reasons for its demise, in particular
11 the operational elements of the business, as the Trustee and his professionals had reviewed the
12 records but did not have a great deal of background regarding the company's procedures. Mr.
13 Tulving spent a considerable amount of time giving the Trustee and his professionals his opinion of
14 the value of various assets as well as possible additional sources of payment for the creditors.

15 The Trustee has cooperated throughout this case with the federal authorities in their
16 investigation of the Debtor and case administration matters.

17 **IV.**

18 **ASSETS OF THE ESTATE**

19 It appeared that the majority of Tulving's assets consisted of possible assets in four primary
20 areas:

21 **1. The coins which were seized by the Secret Service and the Department of**
22 **Justice**

23 Tulving had ceased operations on March 3, 2014, and the Secret Service and the
24 Department of Justice ("DOJ") seized in excess of 100,000 coins from the offices of Tulving. The
25 Department of Justice, based upon their initial good faith assessment, concluded that the coins were
26 essentially "worthless". However, over a period of twelve days, a professional jewelry appraisal
27 firm engaged by the Secret Service conducted a more fulsome appraisal of the twenty-two wooden
28 pallets containing five hundred boxes and 189,000 miscellaneous graded and ungraded coins, as

1 well as gold and silver ingots and bullion. Their interim opinion was that the fair market value of
2 the aforementioned coins was \$3,017,718.03.

3 In November 2014, subsequent to this DOJ valuation, a different expert engaged by Mr.
4 Tulving's legal counsel offered a valuation of \$11,384,000, well in excess of the previously stated
5 \$3 million valuation. The difference between the two valuations is due to issues regarding the
6 valuation of Presidential Error Coins which were included in the coins seized by the government.
7 Other experts gave the Trustee informal opinions ranging as high as \$20,000,000.

8 The Trustee was also informed by Mr. Tulving's legal counsel of a number of additional
9 coins that were not seized by the government and might belong to this estate.

10 **2. Accounts Receivables**

11 The books and records of Tulving listed accounts receivables of approximately \$1,000,000
12 owing from various parties. The Trustee's financial analysts reviewed the underlying supporting
13 documentation and the Firm sent various demand letters for the payment of those obligations. It
14 later appeared that the \$1,000,000 in accounts receivable was an inaccurate amount. Tulving
15 followed a rather unconventional method of accounting which created a receivable whenever coins
16 or other valuables were shipped to a client. The receivable was reversed when the client made the
17 payment. However, in the final frantic days of Tulving's existence many of the funds which flowed
18 into Tulving were not accurately recorded. Thus, many of the receivables were not valid and
19 customers provided the evidentiary documentation attesting to the payments. Thus, the \$1,000,000
20 quickly was reduced to a \$600,000 receivable from a trade creditor. The Trustee learned from
21 Hannes Tulving that the large receivable resulted from a creditor paying approximately \$300,000
22 for outstanding bills and concurrently ordering another \$300,000 of inventory. Unfortunately,
23 according to Mr. Tulving, the \$300,000 check was not honored and the merchandise had already
24 been delivered, thus creating a \$600,000 receivable.

25 The Trustee with the assistance of the Firm reviewed and analyzed the costs of collection
26 with the very possible outcome of not being able to collect anything from a company forced into
27 bankruptcy. The Firm prepared the outlines of a written agreement without having to file a lawsuit.
28 The agreement validates the debt of \$600,000 and allows for the payments to extend over a five-

1 year period. The Trustee has received \$18,000 in payments under this agreement during the Interim
2 Period.

3 **3. Customer Lists, URL Websites and Other Intellectual Property**

4 The Trustee pursued the sale of various customer lists, URL's, websites and other
5 intellectual property to an interested buyer, including responding to a great deal of inquiries
6 concerning these assets from a number of interested parties. Following a period of relatively
7 intense discussions the Trustee negotiated a sale of the above referenced assets to a company
8 known as Great Collections for the opening bid of \$150,000. The Trustee filed a sales motion with
9 Bankruptcy Court detailing the \$150,000 offer from Great Collections to buy the assets noted above
10 and outlining the procedures for an auction process which could potentially generate a significantly
11 higher price than \$150,000.

12 Although the sale contemplated the newly acquiring party maintaining the confidentiality of
13 all customer lists, the Trustee received a small number of e-mails stating that the sale of such files
14 to third parties violated notations in the Tulving website. Notwithstanding the fact that the Trustee
15 intended that any acquiring party maintain customer confidentiality, he chose to request the
16 appointment of an Ombudsman to independently assess whether the sale of these assets comported
17 with the requirements of the Bankruptcy Code. A stipulation with the Office of the United States
18 Trustee for the appointment of an Ombudsman was submitted to the Bankruptcy Court for
19 approval. The Court appointed an Ombudsman, at the cost of approximately \$11,500, to provide an
20 independent report outlining the suggested procedures for protecting the privacy of interested
21 parties. The report was issued and the decision of the Ombudsman was that the IP Property could
22 be sold, but the acquiring party was required to provide a privacy policy at least equal to the policy
23 of Tulving at the time of its operations.

24 The Trustee during the weeks leading up to the sales hearing contacted numerous other
25 parties who indicated a possible interest in the IP Property. Notwithstanding those attempts the
26 Trustee was unsuccessful in obtaining any other interest bidders.
27
28

1 Great Collections, the initial bidder, agreed to be bound by the conditions set forth by the
2 Ombudsman. The parties closed the sale of the IP Property on January 12, 2015. The money has
3 been transferred and Great Collections is in the process of receiving the IP Property.

4 **4. Possible Recoveries from Funds Paid in Anticipation of Bankruptcy**

5 The financial advisors and the Firm reviewed and analyzed the books and records of
6 Tulving in the period preceding bankruptcy, regarding the recoverability of any funds.
7 Approximately \$1.2 billion flowed in and out of the coffers of the Tulving Company over the three
8 years prior to bankruptcy. The nature of those transactions were often very convoluted and
9 represented complex relationships with significant parties over an extended period of time.

10 One of those parties with whom Tulving had an extensive financial relationship was A-
11 Mark Precious Metals (“A-Mark”). The Firm prepared a Bankruptcy Rule 2004 motion, and
12 conducted the Bankruptcy Rule 2004 examination of A-Mark. Following consultations with the
13 attorneys representing A-Mark the Trustee received a significant amount of accounting records on
14 December 30, 2014, and the Trustee and his professionals reviewed and analyzed such information
15 regarding the relationship between A-Mark and Tulving. The Trustee and his professionals also
16 looked into the financial relationships between various other parties and Tulving, and reviewed and
17 analyzed whether further such work would be economical. The investigation and pursuit of
18 additional assets that may be held by third parties is ongoing. For this reason, it would be
19 premature to close the case at this time.

20 V.

21 **CLAIMS FILED**

22 In light of the Trustee’s desire to maintain the confidentiality of customer lists he listed the
23 total of approximately \$18 million in unsecured creditor claims but did not provide individual
24 creditor names. The Bankruptcy Court granted the Trustee permission to file those names under
25 seal. The Statement of Financial Affairs requires a list all payments made to parties within the 90
26 days preceding bankruptcy. The Trustee listed only those payments to non-customers (such as
27 credit card companies) and the Court granted the Trustee’s motion to file the 90 day list of
28 payments to customers (which is a substantial number) under seal to maintain confidentiality.

1 To encourage participation from everyone who might have a claim to participate, the
2 Trustee endeavored to contact all creditors listed on Tulving records who had not filed a claim, and
3 provided directions and instructions as to how they could do so.

4 There were originally about 485 creditors listed in Tulving Company books and records.
5 The total amount of possible claims was \$18,707,906.79. The total amount of claims filed was in
6 the amount of \$17,915,425, which includes duplicative, amended, overstated and non-customer
7 amounts. This amount represents a large percentage of total Tulving Co. claims.

8 Tulving's records showed at least 17 trade creditors, only three of which filed proofs of
9 claim in the total amount of \$37,402.17. The \$37,402.17 is included in the numbers listed above,
10 but is a relatively insignificant sum when compared to the investor total. Some may not have
11 received notice of the proceedings and/or the bar date because they were not included in the initial
12 bankruptcy filing documents prepared by Tulving.

13 Many of the Creditors had questions about the claim forms. The Trustee and his
14 professionals responded to over 25 individual requests either by phone or e-mail, and a number
15 required multiple discussions.

16 Based on the amount of claims and the Trustee's continuing efforts to recover assets for
17 creditors of this estate, it is premature to make an interim creditor distribution at this time.

18 VI.

19 **PLAN PROGRESS (LBR 2016-1(A) (1) (A) (I))**

20 This case was converted to Chapter 7 without a Plan of Reorganization being filed.

21 VII.

22 **FUNDS ON HAND BR 2016-1(A) (1) (A) (III))**

23 As of January 31, 2015, the funds on hand totaled \$593,403.00.

24 VIII.

25 **CLIENT'S DECLARATION (LBR 2016-1(A) (1) (J))**

26 A declaration will be filed regarding the Chapter 7 Trustee's review of this Application, as
27 well as other fee applications filed with the Court.

IX.

**NARRATIVE STATEMENT OF SERVICES RENDERED AND TIME EXPENDED FOR
THE INTERIM FEE PERIOD**

Pursuant to the Compensation Guide and Local Bankruptcy Rule 2016-1(a) (1) (D), the Firm has classified all services performed for which compensation is sought for this period into one of various major categories. The Firm attempted to place the services performed in the category that best relates to the service provided. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. Invoices for the Interim Fee Period with time and expense detail are attached hereto as **Exhibit C**.

A. Services Performed and Time Expended During the Interim Fee Period.

1. Asset Analysis and Recovery

This category relates to work regarding the analysis of assets of the estate and the recovery thereof for the benefit of the estate and its creditors.

During the Interim Fee Period, the Firm has, among other things: (1) met with the Chapter 7 Trustee regarding an investigation into the Debtor's assets and causes of action; (2) reviewed and analyzed insurance policies; (3) attended to insurance cancellation issues; (4) reviewed and analyzed accounts receivable issues; (5) performed work regarding demand letters; (6) performed work regarding a Bankruptcy Rule 2004 examination motion; (7) reviewed and analyzed issues relating to On the Rocks; (8) performed work regarding document requests relating to A-Mark; (9) performed work regarding a letter to the Department of Justice; (10) attended to coin valuation issues; (11) analyzed remaining assets to administer; (12) performed work regarding a confession of judgment; (13) performed work regarding orders; and (14) corresponded and conferred with various parties regarding asset analysis and recovery issues.

The Firm spent **34.20 hours** on matters relating to the Asset Analysis and Recovery category, accounting for **\$25,450.00** of the fees incurred during the Interim Fee Period.

2. Asset Disposition

This category relates to work regarding the sale and disposition of assets.

1 Specifically, during the Interim Fee Period, the Firm, among other things: (1) performed
2 work regarding a confidentiality agreement; (2) performed work regarding a sale motion; (3)
3 performed work regarding an Asset Purchase Agreement; (4) performed work regarding a notice of
4 auction; (5) performed work regarding a sales procedures motion; (6) attended to consumer privacy
5 issues; (7) attended to marketing issues; (8) attended to timing issues; (9) attended to issues
6 regarding potential bidders; (10) performed work regarding a motion to auction property; (11)
7 performed work regarding orders; (12) performed work regarding an auctioneer agreement; (13)
8 attended to insurance issues; (14) attended to issues regarding ombudsman reports and sale of
9 customer list; (15) attended to privacy issues; (16) performed research; (17) responded to sale-
10 related inquires from the United States Trustee; (18) performed work related to consumer
11 ombudsman, including retention; (19) performed work regarding a stipulation relating to
12 appointment of ombudsman; (20) performed work regarding a Bankruptcy Rule 9019 motion to
13 settle with the Debtor regarding value of real estate and certain vehicles and for authorization to sell
14 Estate's equity interest in property; (21) performed work regarding an addendum to Asset Purchase
15 Agreement regarding privacy policy; (22) reviewed and analyzed an Ombudsman report; (23)
16 attended to stalking horse bidder issues; (24) prepared new versions of sale and sale procedures
17 motions; (25) attended to scheduling issues; (26) performed research regarding privacy issues; (27)
18 communicated with potential bidders; (28) performed work regarding non-disclosure agreements
19 for prospective purchasers; (29) performed work regarding a settlement agreement in the On the
20 Rocks matter; (30) prepared for and attended a sale hearing on December 18, 2014; (31) performed
21 work regarding a sale order; and (32) corresponded and conferred regarding asset disposition issues.

22 The Firm spent **125.90 hours** on matters relating to the Asset Disposition category³,
23 accounting for **\$88,622.00** of the fees incurred during the Interim Fee Period.

24 **3. Accounts Receivable**

25 The Firm included time in this category generally related to the collection of accounts
26 receivable⁴. During the Interim Fee Period, the Firm, among other things: (1) reviewed and
27

28

³ A small amount of uncategorized time in the November 2014 bill is included in this category.

⁴ Time billed under the Avoidance Action category is included in the total time for the Accounts Receivable category.

1 analyzed issues regarding collection of account receivable; (2) performed research; (3) prepared
2 demand letters; (4) performed work regarding responses to demand letters; (5) attended to accounts
3 receivable reconciliation issues; (6) attended to settlement issues in the On the Rocks matter; (7)
4 maintained a demand letter tracking chart; (8) performed work regarding a payment schedule in the
5 On the Rocks matter; and (9) corresponded and conferred regarding accounts receivable issues.

6 The Firm spent **25.10 hours** on matters relating to the Accounts Receivable category,
7 accounting for **\$14,731.50** of the fees incurred during the Interim Fee Period.

8 **4. Bankruptcy Litigation**

9 The Firm included time in this category generally related to the various bankruptcy
10 litigation proceedings, the motions and other filings therein, and related chapter 7 issues. During
11 the Interim Fee Period, the Firm, among other things: (1) prepared for and attended a hearing on
12 May 22, 2014 regarding contested retention motions, conversion motion and status report; (2)
13 drafted a Bankruptcy Rule 2014 examination motion relating to A-Mark; (3) performed work
14 regarding a supplemental declaration in support of motion to limit notice; (4) reviewed and
15 analyzed documents relating to A-Mark; (5) performed work regarding a Bankruptcy Rule 2014
16 order; and (6) corresponded and conferred regarding litigation issues.

17 The Firm spent **10.50 hours** on matters relating to the Bankruptcy Litigation category,
18 accounting for **\$7,456.50** of the fees incurred during the Interim Fee Period.

19 **5. Case Administration**

20 During the Interim Fee Period the Firm, among other things: (1) performed work regarding
21 an emergency motion to extend time to file Schedules and Statements; (2) reviewed and analyzed
22 conversion issues and performed work regarding an order converting case to Chapter 7; (3)
23 maintained a memorandum of critical dates; (4) performed work regarding case strategy and
24 pending matters; (5) attended to issues regarding Monthly Operating Reports; (6) attended to issues
25 regarding notice of appointment of Chapter 7 trustee; (7) performed work regarding a trustee final
26 report and account; (8) performed work regarding a trustee's second report; (9) maintained
27 document control; (10) performed work regarding a website; (11) performed work regarding a letter
28 to customers; (12) performed work regarding a motion to seal Schedules; (13) maintained service

lists; (14) attended to ombudsman issues; (15) performed work regarding a fourth trustee report; and (16) corresponded and conferred regarding case administration issues.

The Firm spent **26.80 hours** on matters relating to the Case Administration category, accounting for **\$17,118.50** of the fees incurred during the Interim Fee Period.

6. Claims Administration/Objections

During the Interim Fee Period, the Firm, among other things: (1) responded to inquiries from creditors; (2) reviewed and analyzed claim-related documents; (3) performed work regarding a letter to creditors; (4) performed work regarding an administrative claim notice; (5) performed work regarding a claims review; (6) attended to issues regarding misfiled claims; (7) attended to issues regarding Department of Justice claims; (8) performed work regarding settlement issues; and (9) conferred and corresponded regarding claim issues.

The Firm spent **8.20 hours** on matters relating to the Claims Administration/Objections category accounting for **\$5,865.00** of the fees incurred during the Interim Fee Period.

7. Compensation of Professionals/Fee Applications

During the Interim Fee Period, the Firm, among other things, performed work regarding a memorandum relating to fees and expenses and regarding a fee application template, and attended to issues regarding the Ombudsman fee application.

The Firm spent **12.10 hours** on matters relating to the Compensation of Professionals /Fee Applications categories accounting for **\$7,283.00** of the fees incurred during the Interim Fee Period.

8. Compensation of Professionals--Others

During the Interim Fee Period, the Firm, among other things, attended to issues regarding Ombudsman fees matters.

The Firm spent **0.30 hours** on matters relating to the Compensation of Professionals--Others category accounting for **\$199.50** of the fees incurred during the Interim Fee Period.

9. Executory Contracts

The Firm placed under this category time spent related to issues regarding executory contracts and unexpired leases of real property. During the Interim Fee Period, the Firm, among other things, performed work regarding a motion to reject leases, and reviewed and analyzed leases.

1 The Firm spent **0.40 hours** on matters relating to the Executory Contracts category,
2 accounting for **\$340.00** of the fees incurred during the Interim Fee Period.

3 **10. Financial Filings**

4 The Firm placed under this category time spent related to compliance with reporting
5 requirements. During the Interim Fee Period the Firm, among other things: (1) performed work
6 regarding Monthly Operating Reports; (2) performed work regarding a motion and order extending
7 the time to file Schedules and Statements; (3) performed work regarding a Chapter 11 Final Report;
8 (4) performed work regarding a motion to file Schedules under seal; (5) reviewed and analyzed
9 Schedules and Statements and performed work regarding the preparation of Schedules and
10 Statements; (6) performed work regarding a creditors' matrix; and (7) conferred and corresponded
11 regarding financial filings.

12 The Firm spent **54.60 hours** on matters relating to the Financial Filings category,
13 accounting for **\$29,340.00** of the fees incurred during the Interim Fee Period.

14 **11. Insurance Coverage**

15 Time billed to this category relates to insurance coverage.

16 Specifically, during the Interim Fee Period, the Firm, among other things, attended to issues
17 regarding insurance cancellation, and corresponded and conferred regarding insurance coverage
18 issues.

19 The Firm spent **1.50 hours** on matters relating to the Insurance Coverage category
20 accounting for **\$1,237.50** of the fees incurred during the Interim Fee Period.

21 **12. Litigation (Non-Bankruptcy)**

22 The Firm placed under this category time spent related to litigation in non-Bankruptcy
23 Courts. During the Interim Fee Period, the Firm, among other things: (1) reviewed and analyzed a
24 complaint against Hannes Tulving and Debtor as alter-ego; (2) performed work regarding a
25 violation of stay letter relating to a lawsuit by Catherine Taylor; (3) reviewed and analyzed an IRS
26 summons; (4) performed work regarding a plea agreement and reviewed pleadings related to the
27 U.S. Attorney General; and (5) corresponded regarding litigation issues.

1 The Firm spent **5.80 hours** on matters relating to the Litigation (Non-Bankruptcy) category,
2 accounting for **\$4,937.50** of the fees incurred during the Interim Fee Period.

3 **13. Meeting of Creditors**

4 During the Interim Fee Period, the Firm, among other things, attended to issues regarding a
5 Section 341(a) creditors meeting.

6 The Firm spent **0.50 hours** on matters relating to the Meeting of Creditors category,
7 accounting for **\$425.00** of the fees incurred during the Interim Fee Period.

8 **14. Non-Working Travel**

9 During the Interim Fee Period, the Firm, among other things, incurred non-working time
10 while traveling on case matters.

11 The Firm spent **2.40 hours** on matters relating to the Non-Working Travel category,
12 accounting for **\$2,040.00** of the fees incurred during the Interim Fee Period.

13 **15. Retention of Professionals**

14 Time billed to this category relates to the preparation of retention applications and other
15 retention issues regarding the various professionals employed, or otherwise subject to bankruptcy
16 employment requirements, in this case.

17 Specifically, during the Interim Fee Period, the Firm, among other things, performed work
18 regarding the application of the Firm, and performed work regarding the application to employ
19 Berkeley Research Group.

20 The Firm spent **5.50 hours** on matters relating to the Retention of Professionals category
21 accounting for **\$1,918.50** of the fees incurred during the Interim Fee Period.

22 **16. Stay Litigation**

23 Time billed to this category relates to the automatic stay and relief from stay motions.

24 Specifically, during the Interim Fee Period, the Firm, among other things, reviewed and
25 analyzed the FMC relief from stay motion and related documents, and corresponded regarding stay
26 litigation issues.

27 The Firm spent **0.30 hours** on matters relating to the Stay Litigation category accounting for
28 **\$255.00** of the fees incurred during the Interim Fee Period.

1 **B. Detailed Listing of All Time Spent By the Professional on the Matters for Which**
2 **Compensation is Sought (Local Bankruptcy Rule 2016-1(a) (1) (E)).**

3 Exhibit "A" contains a summary, by category, of the Firm's services and expenses in this
4 case that were incurred during the Interim Fee Period covered by this Application. Such summary
5 includes the time spent, rate and billing attributable to each person who performed compensable
6 services for the Chapter 7 Trustee. As noted in such exhibit the Firm has combined some categories
7 with minor amounts of time. Exhibit "C" contains the Firm's detailed time records during these
8 periods.

9 **C. List of Expenses by Category (Local Bankruptcy Rule 2016-1(a) (1) (F)).**

10 The costs incurred are summarized in Exhibit "A" attached hereto, which provides a
11 monthly breakdown for the Interim Fee Period. The Firm has not charged the Chapter 7 Trustee for
12 any outgoing faxes. The Firm has charged for unusual expenses, such as travel, court costs and
13 special messenger services, including Federal Express. The Firm has written off all charges for
14 overtime and working meals.

15 **D. Hourly Rates (Local Bankruptcy Rule 2016-1(a) (1) (G) and (I)).**

16 The hourly rates of all professionals and paraprofessionals rendering services in this case are
17 set forth on Exhibit "A" attached hereto, including any change of rates.

18 **E. Description of Professional Education and Experience (Local Bankruptcy Rule 2016-**
19 **1(a) (1) (H)).**

20 Exhibit "B" includes a description of the professional education and biographies of the
21 professionals employed by the Firm who rendered services in this case. The Firm has no
22 understanding, agreement, or arrangement of any kind to divide with or pay to anyone any of the
23 fees to be awarded in these proceedings, except to be shared among members of the Firm.

24 **F. Notice of Application and Hearing (Local Bankruptcy Rule 2016-1(a) (3) and (4)).**

25 Notice of the submission of this Application and the hearing thereon has been provided to
26 the Office of the United States Trustee, the Debtor, the Trustee, all parties requesting special notice
27 and other interested parties, in accordance with the Local Bankruptcy Rules. Complete copies of
28 the Application were served upon the Debtor, the Trustee, counsel for any of the foregoing, and the

1 Office of the United States Trustee, and will be promptly furnished to any other party in interest
2 upon specific request. Therefore, notice should be deemed adequate under the circumstances and in
3 accordance with Federal Bankruptcy Rules 2002(a)(6) and 2002(c)(2).

4 **X.**

5 **THE FEES AND EXPENSES REQUESTED SHOULD BE AWARDED**

6 **BASED UPON APPLICABLE LAW**

7 The fees and expenses requested by this Application are an appropriate award for the Firm's
8 services in acting as general bankruptcy counsel to the Chapter 7 Trustee.

9 **A. Factors In Evaluating Requests for Compensation.**

10 Pursuant to Section 330 of the Bankruptcy Code, the Court may award to a professional
11 person, reasonable compensation for actual, necessary services rendered, and reimbursement for
12 actual, necessary expenses incurred. As set forth above, the fees for which the Firm requests
13 compensation and the costs incurred for which the Firm requests reimbursement are for actual and
14 necessary services rendered and costs incurred.

15 The professional services rendered by the Firm have required an expenditure of substantial
16 time and effort.

17 During the Interim Fee Period, 314.10 hours have been recorded by members of the Firm
18 and more time was actually expended but either was not recorded or was written off. The Firm's
19 blended hourly rate in these cases for the Interim Fee Period including paraprofessionals is \$659.72.

20 Moreover, time and labor devoted is only one of many pertinent factors in determining an
21 award of fees and costs. Based on the skills brought to bear in this case by the Firm and the results
22 obtained and in light of the accepted lodestar approach, the Firm submits that the compensation
23 requested herein is reasonable and appropriate.

24 **B. The Lodestar Award Should be Calculated by Multiplying a Reasonable Hourly Rate**
25 **by the Hours Expended.**

26 In determining the amount of allowable fees under 11 U.S.C. § 330 (a), courts are to be
27 guided by the same "general principles" as are to be applied in determining awards under the
28 federal fee-shifting statutes, with "some accommodation to the peculiarities of bankruptcy matters."

1 *In re Manoa Finance Co., Inc.*, 853 F.2d 687, 691 (9th Cir. 1988); *see Meronk v. Arter & Hadden,*
2 *LLP (In re Meronk)*, 249 B.R. 208, 213 (BAP 9th Cir. 2000) (reiterating that *Manoa Finance* is the
3 controlling authority and characterizing the factor test⁵ identified in *Johnson v. Georgia Highway*
4 *Express, Inc.* 488 F.2d 714 (5th Cir. 1974) and *Kerr v. Screen Extras Guild, Inc.* 526 F. 2d 67, 70
5 (9th Cir. 1975), *cert. denied*, 425 U.S. 951 (1976) as an “obsolete laundry list” now subsumed
6 within more refined analyses).

7 The United States Supreme Court has evaluated the lodestar approach and endorses its
8 usage. In *Hensley v. Eckerhart*, 461 U.S. 424 (1983), a civil rights case, the Court held that while
9 the *Johnson* factors might be considered in setting fees, the lodestar amount subsumed many of
10 those factors. *Hensley* at 434, n. 9.⁶ The following year, another civil rights case, *Blum vs. Stenson*,
11 465 U.S. 886 (1984) provided the so-called lodestar calculation:

12 The initial estimate of a reasonable attorney’s fee is properly
13 calculated by multiplying the number of hours reasonably expended
14 on the litigation times a reasonable hourly rate Adjustments to
15 that fee then may be made as necessary in the particular case.

16 *Blum* at 888.

17 Then in 1986, the Supreme Court more explicitly indicated that the factors relevant to
18 determining fees should be applied using the lodestar approach, rather than an ad hoc approach.
19 While holding that the attorney’s fee provision of the Clean Air Act, 42 U.S.C. § 7401 et seq.,
20 should be interpreted like that of the Civil Rights Act, the Court expressly rejected the ad hoc
21 application of the factors set forth in *Johnson* and thus *Kerr*, stating that, “the lodestar figure
22 includes most, if not all, of the relevant factors constituting a ‘reasonable’ attorney’s fee”
23 *Pennsylvania v. Del. Valley Citizens’ Council for Clean Air*, 478 U.S. 546, 563-66 (1986); *See also*

24 ⁵ The original twelve Johnson/Kerr factors were: (1) time and labor required; (2) novelty and difficulty of the questions involved; (3)
25 skill requisite to perform the legal services properly; (4) the preclusion of other employment by the attorney due to acceptance of the
26 case; (5) the customary fee; (6) whether the fee is fixed or contingent; (7) time limitations imposed by the client or the circumstances;
27 (8) amount involved and results obtained; (9) experience, reputation, and ability of the attorneys; (10) the “undesirability” of the
28 case; (11) nature and length of the professional relationship with client; and (12) awards in similar cases.

24 ⁶ For discussion of the Johnson/Kerr subsumed factors: *See Morales v. City of San Rafael*, 96 F.3d 359, 364 n.9 (9th
25 Cir. 1996) (“among the subsumed factors...are: (1) the novelty and complexity of the issues, (2) the special skill and
26 experience of counsel, (3) the quality of representation, and (4) the results obtained”); *Davis v. City & County of San*
27 *Francisco*, 976 F.2d 1536, 1549 (9th Cir. 1992), *vacated in part on other grounds*, 984 F.2d 345 (9th Cir. 1993) (Court
28 extending *City of Burlington v. Dague*, 505 U.S. 557, 567 (1992) held the sixth factor “whether the fee is fixed or
contingent, may not be considered in the lodestar calculation.”).

Blanchard v. Bergeron, 489 U.S. 87, 94 (1989) (“we have said repeatedly that the initial estimate of a reasonable attorney’s fee is properly calculated by multiplying the number of hours reasonably expended on the litigation times a reasonable hourly rate.”)

While the lodestar approach is the chief basis for determining fee awards under the federal fee-shifting statutes and Bankruptcy Code, some of the Johnson/Kerr factors, previously applied in an ad hoc fashion, can still apply in calculating the appropriate hourly rate to use under the lodestar approach. *Buckridge* at 202 (“a court is permitted to adjust the lodestar up or down using a multiplier based on the criteria listed in §330 and its consideration of the Kerr factors not subsumed within the initial calculations of the lodestar”); *Dang v. Cross*, 422 F.3d 800, 812 (9th Cir. 2005) (court may “adjust the lodestar amount after considering other factors that bear on the reasonableness of the fee”); *Unsecured Creditors’ Comm. V. Puget Sound Plywood, Inc.*, 924 F.2d 955, 960 (9th Cir. 1991) (“Although *Manoa* suggests that starting with the lodestar is customary, it does not mandate such an approach in all cases...[f]ee shifting cases are persuasive, but due to the uniqueness of bankruptcy proceedings, they are not controlling”).

Attached hereto as **Exhibits “C”** are copies of the Firm’s time reports and records kept in the regular course of business reflecting the services rendered and the expenses incurred by the Firm during the Interim Fee Period. The Firm’s time reports are initially handwritten or recorded via computer by the attorney or paralegal performing the described services. The time reports are organized on a daily basis. The Firm is sensitive to issues of “lumping,” and unless time was spent in one time frame on a variety of different matters for a particular client, separate time entries are set forth in the time reports. The Firm’s charges for its professional services are based upon the time, nature, extent and value of such services and the cost of comparable services in the Southern California region, other than in a case under the Bankruptcy Code.

As discussed above in detail, the Firm has achieved very good results so far in this case.

XI.

CONCLUSION

This is the Firm's First Interim request for compensation. Neither the Firm, nor any partners or associates of the Firm, has any agreement or any understanding of any kind or nature to

1 divide, pay over, or share any portion of the fees to be awarded the Firm with any other person or
2 attorney, except among partners and employees of the Firm.

3 The Firm believes that the services rendered for which compensation is sought in this
4 Application have been beneficial to the estate, that the costs incurred have been necessary and
5 proper, and that the sums requested for the services rendered and the costs incurred are fair and
6 reasonable.

7 **WHEREFORE**, Pachulski Stang Ziehl & Jones LLP respectfully requests that this Court:
8 (1) approve on an interim basis the allowance of fees in the amount of \$207,219.50 and costs in the
9 amount of \$4,153.79 for the period May 22, 2014 through January 31, 2015; (2) authorize payment
10 to the Firm of 50% fees in the amount of \$103,609.75 and 100% expenses in the amount of
11 \$4,153.79, for a total payment of \$107,763.54; and (3) for such other and further relief as is
12 appropriate.

13 Dated: February 20, 2015

PACHULSKI STANG ZIEHL & JONES LLP

14 By /Linda F. Cantor
15 Linda F. Cantor (CA Bar No. 153762)
16 Attorneys for the Chapter 7 Trustee

DECLARATION OF LINDA F. CANTOR

I, Linda F. Cantor, declare as follows:

1. I am an attorney at law duly authorized to practice in the State of California and before this court. I am a partner of the law firm of Pachulski Stang Ziehl & Jones LLP, general bankruptcy counsel for the Chapter 7 Trustee.

2. I have personal knowledge of the facts set forth in the foregoing Application and, if called upon as a witness, I could and would competently testify as to all of the matters stated therein.

3. I have personally reviewed the information contained in the Application, and believe its contents to be true and correct to the best of my knowledge, information and belief.

4. The Firm is not charging the Chapter 7 Trustee for outgoing faxes. The Firm's photocopying machines automatically record the number of copies made when the person that is doing the copying enters the client's account number into a device attached to the photocopier. The Firm summarizes each client's photocopying charges on a daily basis. Whenever feasible, the Firm sends large copying projects to an outside copy service that charges a reduced rate for photocopying.

5. Regarding providers of on-line legal research (*e.g.*, LEXIS and WESTLAW), the Firm charges the standard usage rates these providers charge for computerized legal research. The Firm charges the standard usage rates these providers charge for computerized legal research. Any volume discount received by the Firm is passed on to the client.

6. The Firm does not charge for local or long distance calls placed by attorneys from their offices. The Firm only bills its clients for the actual costs charged the Firm by teleconferencing services in the event that a multiple party teleconference is initiated through the Firm.

7. The Firm believes its rates are market rates for such services. In addition, the Firm believes that its charges are in accordance with the American Bar Association's ("ABA") guidelines, as set forth in the ABA's Statement of Principles, dated January 12, 1995, regarding billing for disbursements and other charges.

8. I have personally reviewed the bills in this matter, and the bills represent true and correct charges to the best of my knowledge, information and belief.

9. Local Bankruptcy Rule 2016-1(a) (1) (K) Compliance -- I have reviewed Local Bankruptcy Rule 2016-1 and the Application complies with Local Bankruptcy Rule 2016-1.

I declare under penalty of perjury under the laws of the State of California and the United States of America that the foregoing is true and correct.

Executed this 20th day of February, 2015 at Los Angeles, California.

/s/*Linda F. Cantor*

Linda F. Cantor

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

EXHIBIT A

SUMMARY OF SERVICE AND EXPENSES OF

PACHULSKI STANG ZIEHL & JONES LLP

IN RESPECT TO THE TULVING COMPANY, INC.

I. SERVICES

<u>Attorney / Paralegal* / Clerk**</u>	<u>Rate</u>	<u>Hours</u>	<u>Total</u>
May 22, 2014 - January 31, 2015			

ASSET ANALYSIS

Nasatir, Iain A.W.	825	3.10	\$2,557.50
Pomerantz, Jason S.	695	2.70	\$1,876.50
Poimerantz, Jason S.	665	11.00	\$7,315.00
Cantor, Linda F.	850	9.00	\$7,650.00
Cantor, Linda F.	875	0.30	\$262.50
Hunter, James K.T.	795	2.00	\$1,590.00
Bove, Maria	725	1.30	\$942.50
Bove, Maria	695	4.60	\$3,197.00
Jeffries, Patricia J.	295	0.20	\$59.00
SUB TOTAL		34.20	\$25,450.00

BANKRUPTCY LITIGATION

Cantor, Linda F.	850	3.80	\$3,230.00
Hunter, James K.T.	795	2.50	\$1,987.50
Bender, Ellen M.	795	2.00	\$1,590.00
Jeffries Patricia J.	295	2.20	\$649.00
SUB TOTAL		10.50	\$7,456.50

CASE ADMINISTRATION

Cantor, Linda F.	875	0.10	\$87.50
Cantor, Linda F.	850	7.50	\$6,375.00
Pomerantz, Jason S.	695	1.00	\$695.00
Pomerantz, Jason S.	665	8.90	\$5,918.50
Kim, Jonathan J.	665	3.50	\$2,327.50
Dassa, Beth D	305	0.40	\$122.00
Harrison, Felice S.	295	2.00	\$590.00
Jeffries, Patricia J.	295	3.40	\$1,003.00
SUB TOTAL		26.80	\$17,118.50

CLAIMS ADMINISTRATION/OBJECTIONS

Cantor, Linda F.	875	2.30	\$2,012.50
Cantor, Linda F.	850	3.60	\$3,060.00
Pomerantz, Jason S.	665	0.30	\$199.50

**SUMMARY OF SERVICE AND EXPENSES OF
PACHULSKI STANG ZIEHL & JONES LLP
IN RESPECT TO THE TULVING COMPANY, INC.**

Dassa, Beth D	305	0.30	\$91.50
Harrison, Felice S.	295	1.50	\$442.50
Jeffries, Patricia J.	295	0.20	\$59.00
SUB TOTAL		8.20	\$5,865.00

COMPENSATION OF PROFESSIONALS

Cantor, Linda F.	875	0.30	\$262.50
Cantor, Linda F.	850	0.60	\$510.00
Dulberg, Jeffrey W.	725	0.30	\$217.50
Kim, Jonathan J.	665	0.10	\$66.50
Ramseyer, William L.	650	8.50	\$5,525.00
Dassa, Beth D.	305	0.70	\$213.50
SUB TOTAL		10.50	\$6,795.00

COMPENSATION OF PROFESSIONALS/OTHER

Kim, Jonathan J.	665	0.30	\$199.50
SUB TOTAL		0.30	\$199.50

INSURANCE COVERAGE

Nasatir, Iain A.W.	825	1.50	\$1,237.50
SUB TOTAL		1.50	\$1,237.50

NON-WORKING TRAVEL

Cantor, Linda F.	850	2.40	\$2,040.00
SUB TOTAL		2.40	\$2,040.00

STAY LITIGATION

Cantor, Linda F.	850	0.30	\$255.00
SUB TOTAL		0.30	\$255.00

EXECUTORY CONTRACTS

Cantor, Linda F.	850	0.40	\$340.00
SUB TOTAL		0.40	\$340.00

**SUMMARY OF SERVICE AND EXPENSES OF
PACHULSKI STANG ZIEHL & JONES LLP
IN RESPECT TO THE TULVING COMPANY, INC.**

ASSET DISPOSITION

Cantor, Linda F.	875	0.30	\$262.50
Cantor, Linda F.	850	43.30	\$36,805.00
Bove, Maria	695	6.90	\$4,795.50
Kim, Jonathan J.	665	65.70	\$43,690.50
Pomerantz, Jason S.	665	0.50	\$332.50
Dassa, Beth D.	305	2.20	\$671.00
Harrison, Felice S.	295	6.50	\$1,917.50
Forrester, Leslie A.	295	0.50	\$147.50
SUB TOTAL		125.90	\$88,622.00

ACCOUNTS RECEIVABLE

Pomerantz, Jason S.	665	20.20	\$13,433.00
SUB TOTAL		20.20	\$13,433.00

FINANCIAL FILINGS

Cantor, Linda F.	875	0.10	\$87.50
Cantor, Linda F.	850	8.00	\$6,800.00
Kim, Jonathan J.	665	21.80	\$14,497.00
Pomerantz, Jason S.	665	1.80	\$1,197.00
Dassa, Beth D.	305	0.30	\$91.50
Dassa, Beth D.	295	8.30	\$2,448.50
Harrison, Felice S.	295	12.80	\$3,776.00
Jeffries, Patricia J.	295	1.50	\$442.50
SUB TOTAL		54.60	\$29,340.00

RETENTION OF PROFESSIONALS

Pomerantz, Jason S.	665	0.80	\$532.00
Jeffries, Patricia J.	295	4.70	\$1,386.50
SUB TOTAL		5.50	\$1,918.50

LITIGATION (NON-BANKRUPTCY)

Cantor, Linda F.	875	0.30	\$262.50
Cantor, Linda F.	850	5.50	\$4,675.00
SUB TOTAL		5.80	\$4,937.50

MEETING OF CREDITORS

SUMMARY OF SERVICE AND EXPENSES OF

PACHULSKI STANG ZIEHL & JONES LLP

IN RESPECT TO THE TULVING COMPANY, INC.

Cantor, Linda F.	850	0.50	\$425.00
SUB TOTAL	850	0.50	\$425.00

AVOIDANCE ACTIONS

Matteo, Michael A.	265	4.90	\$1,298.50
SUB TOTAL		4.90	\$1,298.50

FEE APPLICATIONS

Dassa, Beth D.	305	1.60	\$488.00
SUB TOTAL		1.60	\$488.00
TOTAL HOURS		314.10	
TOTAL SERVICES			\$207,219.50

II. EXPENSES

Federal Express	237.17
Pacer - Court Research	498.62
Postage	161.16
Reproduction Expense	1,702.00
Reproduction/Scan Copy	378.00
Attorney/Messenger Service	910.00
Lexis/Nexis	222.11
Conference Call	14.73
Filing Fee	30.00
SUB-TOTAL EXPENSES	4,153.79

TOTAL EXPENSES	4,153.79
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TOTAL SERVICES AND EXPENSES	\$	211,373.29
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In re	
	The Tulving Co., Inc.
	Debtor

CURRENT APPLICATION	
Fees Requested	\$ 207,219.50
Expenses Requested	\$ 4,153.79

CHAPTER 7
Case No. 14-11492
Counsel for R. Todd Neilson, Chapter 7 Trustee

FEE APPLICATION May 22, 2014 through January 31, 2015

ATTORNEYS

Cantor, Linda F.
Cantor, Linda F.
Nasatir, Iain A.W.
Bender, Ellen M.
Hunter, James K.T.
Dulberg, Jeffrey W.
Kim, Jonathan J.
Pomerantz, Jason S.
Pomerantz, Jason S.
Ramseyer, William R.
Bove, Maria
Bove, Maria

Year Admitted	Rate	Current Hours Billed	Total for Application
1991	875.00	3.70	\$3,237.50
1991	850.00	85.00	\$72,165.00
1990	825.00	4.60	\$3,795.00
1984	795.00	2.00	\$1,590.00
1976	795.00	3.40	\$3,577.50
1995	725.00	0.30	\$217.50
1995	665.00	91.40	\$60,781.00
1991	695.00	3.70	\$2,571.50
1991	665.00	43.50	\$28,927.50
1980	650.00	8.50	\$5,525.00
2001	725.00	1.30	\$942.50
2001	695.00	11.50	\$7,992.50

PARAPROFESSIONALS*/CLERK**

Dassa, Beth D.
Dassa, Beth D.
Harrison, Felice S.
Forrester, Leslie A.
Jeffries, Patricia J.
Matteo, Michael A.

Year Admitted	Rate	Current Hours Billed	Total for Application
N/A	305	5.50	1,677.50
N/A	295	8.30	2,448.50
N/A	295	22.80	6,726.00
N/A	295	0.50	147.50
N/A	295	12.20	3,599.00
N/A	265	4.90	1,298.50

TOTAL HOURS 314.10

TOTAL FEES REQUESTED \$ 207,219.50

BLENDED HOURLY RATE 659.72
INCLUDING PARAPROFESSIONALS

BLENDED HOURLY RATE 736.14
EXCLUDING PARAPROFESSIONALS

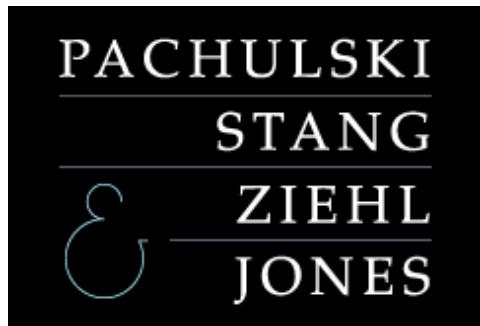
2014	May	June	July	August	September	October	November	December	TOTAL
Asset Analysis	\$ 680.00	\$ 3,389.00	\$ 3,192.50	\$ 3,245.50	\$ 1,478.00	\$ 1,090.00	\$ 864.50	\$ 8,429.00	\$ 22,368.50
Bankruptcy Litigation	\$ 1,785.00	\$ -	\$ 649.00	\$ 1,669.50	\$ 255.00	\$ -	\$ 340.00	\$ 2,758.00	\$ 7,456.50
Case Administration	\$ 2,006.50	\$ 6,323.50	\$ 2,006.50	\$ 753.00	\$ 3,037.00	\$ 1,688.50	\$ 351.00	\$ 133.00	\$ 16,299.00
Claims Administration	\$ 314.00	\$ 66.50	\$ 576.50	\$ -	\$ 1,337.50	\$ 805.00	\$ 255.00	\$ 406.50	\$ 3,761.00
Compensation of Professionals	\$ -	\$ -	\$ -	\$ 255.00	\$ -	\$ 66.50	\$ 255.00	\$ -	\$ 576.50
Compensation Professionals/Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199.50	\$ -	\$ -	\$ 199.50
Insurance Coverage	\$ -	\$ -	\$ 907.50	\$ -	\$ -	\$ -	\$ -	\$ 330.00	\$ 1,237.50
Non-Working Travel	\$ 2,040.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,040.00
Stay Litigation	\$ -	\$ 85.00	\$ 170.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255.00
Executory Contracts	\$ 170.00	\$ -	\$ -	\$ 170.00	\$ -	\$ -	\$ -	\$ -	\$ 340.00
Asset Disposition	\$ -	\$ 332.50	\$ 21,934.50	\$ 24,335.00	\$ 2,677.00	\$ 12,182.00	\$ 14,316.50	\$ 11,911.00	\$ 87,688.50
Accounts Receivable	\$ -	\$ 1,596.00	\$ 4,854.50	\$ 532.00	\$ 2,460.50	\$ 2,926.00	\$ 1,064.00	\$ -	\$ 13,433.00
Financial Filings	\$ -	\$ 2,744.50	\$ 288.00	\$ 20,222.50	\$ 5,906.00	\$ -	\$ -	\$ -	\$ 29,161.00
Retention of Professionals	\$ -	\$ 1,918.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,918.50
Litigation	\$ -	\$ 425.00	\$ 170.00	\$ -	\$ 170.00	\$ -	\$ -	\$ 3,910.00	\$ 4,675.00
Meeting of Creditors	\$ -	\$ 340.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340.00
Avoidance Actions	\$ -	\$ -	\$ 1,298.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,298.50
TOTALS	\$ 6,995.50	\$ 17,220.50	\$ 36,047.50	\$ 51,182.50	\$ 17,321.00	\$ 18,957.50	\$ 17,446.00	\$ 27,877.50	\$ 193,048.00
2015	January								
Asset Analysis	\$ 3,081.50								
Bankruptcy Litigation	\$ -								
Case Administration	\$ 904.50								
Claims Administration	\$ 2,104.00								
Compensation of Professionals	\$ 6,218.50								
Compensation Professionals/Others	\$ -								
Insurance Coverage	\$ -								
Non-Working Travel	\$ -								
Stay Litigation	\$ -								
Executory Contracts	\$ -								
Asset Disposition	\$ 933.50								
Accounts Receivable	\$ -								
Financial Filings	\$ 179.00								
Retention of Professionals	\$ -								
Litigation	\$ 262.50								
Meeting of Creditors	\$ -								
Avoidance Actions	\$ -								
Fee Applications	\$ 488.00								

MONTHLY SUMMARY OF SERVICE OF
Main Document Page 34 of 142
PACHULSKI STANG ZIEHL & JONES LLP
IN RESPECT TO THE TULVING COMPANY, INC.

TOTALS	\$ 14,171.50										
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2014	May	June	July	August	September	October	November	December	TOTAL
Federal Express	\$ 2.00	\$ 36.43	\$ 17.06	\$ 107.28	\$ 16.98	\$ -	\$ 8.41	\$ 32.21	\$ 220.37
Pacer (Court Research)	\$ 147.92	\$ 119.90	\$ 19.50	\$ 26.80	\$ 44.10	\$ 0.90	\$ 11.70	\$ 55.80	\$ 426.62
Postage	\$ 2.00	\$ 104.48	\$ 11.07	\$ -	\$ -	\$ -	\$ 16.06	\$ 19.00	\$ 152.61
Reproduction Expense	\$ 67.00	\$ 1,176.40	\$ 30.20	\$ -	\$ 76.60	\$ -	\$ 149.00	\$ 147.40	\$ 1,646.60
Reproduction/Scan Copy	\$ 15.50	\$ 123.80	\$ 22.20	\$ 32.90	\$ 24.20	\$ 22.00	\$ 36.80	\$ 86.60	\$ 364.00
Attorney/Mesenger Services	\$ -	\$ 315.00	\$ -	\$ 197.50	\$ 157.50	\$ -	\$ 120.00	\$ 120.00	\$ 910.00
Lexis/Nexis	\$ -	\$ -	\$ 25.98	\$ 196.13	\$ -	\$ -	\$ -	\$ -	\$ 222.11
Conference Call	\$ -	\$ -	\$ 1.23	\$ 9.51	\$ 3.99	\$ -	\$ -	\$ -	\$ 14.73
Filing Fee	\$ -	\$ -	\$ -	\$ -	\$ 30.00	\$ -	\$ -	\$ -	\$ 30.00
Totals	\$ 234.42	\$ 1,876.01	\$ 127.24	\$ 570.12	\$ 2,807.79				
2015	January								
Federal Express	\$ 16.80								\$ 16.80
Pacer (Court Research)	\$ 72.00								\$ 72.00
Postage	\$ 8.55								\$ 8.55
Reproduction Expense	\$ 55.40								\$ 55.40
Reproduction/Scan Copy	\$ 14.00								\$ 14.00
Attorney/Mesenger Services	\$ -								
Lexis/Nexis	\$ -								\$ -
Conference Call	\$ -								\$ -
Filing Fee	\$ -								\$ -
TOTAL EXPENSES									\$ 4,153.79

EXHIBIT B



Linda F. Cantor

[Los Angeles](#)

Tel: 310.277.6910

Education

University of Michigan
(A.B., with high distinction, 1979)

University of Michigan
(M.S.W. 1982)

University of Michigan
(J.D., *cum laude*, 1987)

Bar and Court Admissions

1988, Illinois

1991, California



Ms. Cantor's practice focuses on representing companies and creditor representatives in financial restructurings and bankruptcy reorganizations. Ms. Cantor has substantial experience representing debtors, trustees, secured creditors and official creditors' committees in chapter 11 bankruptcy cases. She is a graduate of the University of Michigan, where she later received her J.D. She holds an AV Preeminent Peer Rating, Martindale-Hubbell's highest recognition for ethical standards and legal ability. Ms. Cantor, a member of the firm since 1990, is admitted to practice in Illinois and California, and is a resident in our Los Angeles office.

Representations

Chapter 11 debtors in [American Suzuki Motor Corporation](#), [Woodside Homes](#) (formerly one of the nation's largest privately owned homebuilders), [OwnIt Mortgage Solutions](#) (formerly a major national subprime lender and loan originator), [Prime Measurement Products](#), [Whitehouse Hotels](#) (developer of the Ritz Carlton Hotel and related developments in New Orleans, Louisiana), [Breed Technologies](#) (manufacturer of crash sensors and airbag systems), [American Rice](#), [Focal](#)

[Communications](#), [Gateway Educational Products](#) (developer of "Hooked on Phonics"), Imperial Aluminum; Vulcan Metal Products, [Dana Corporation](#), Ocean Park Hotels, Arlie & Company

Chapter 11 trustees in [New Val Ford dba Magic Ford](#) (formerly the nation's 5th largest Ford dealership), 21st Century Film Corporation, NSB Film Corporation, Georges Marciano; The Tulving Company

Court-appointed receiver in Mazda and Kia Superstores

Creditors' committees in [Loews Cineplex Entertainment](#), [B.U.M. International](#), The Boston Stores, [Madison Associates](#) (formerly Pannell Kerr Foster), C&R Clothiers

Programs and Lectures

ABI Winter Leadership Conference (issues arising in hotel bankruptcy cases); ABI Southwest Bankruptcy Conference (post-confirmation/jurisdiction); California Bankruptcy Forum (ethics matters)

News

[Fourteen PSZJ Attorneys Selected as Southern California Super Lawyers](#)

Los Angeles magazine, February 2015

[Linda Cantor Named in Daily Journal's "Top Women Lawyers" List](#)

May 7, 2014

[Pachulski Stang Ziehl & Jones: Five M&A Advisor Turnaround Awards](#)

February 2014

[American Suzuki Swiftly Glides to Plan Confirmation](#)

March 6, 2013

Publications

"The Impact of Bankruptcy on Entertainment License Agreements: Protecting the Rights of Debtor Licensees," 19 *California Bankruptcy Journal* 225 (1991)

Events

[Do the Right Thing: Dealing With Unethical Tactics in Bankruptcy, Both Inside and Outside of the Courtroom](#)

California Bankruptcy Forum 25th Annual Insolvency Conference

San Diego, May 18, 2013

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EDUCATION

Williams College; Columbia University (B.A. 1979)

Benjamin N. Cardozo School of Law (J.D., *cum laude*, 1982)

Order of Barristers; National Moot Court Team

BAR AND COURT ADMISSIONS

1983, New York

1991, California

Iain A.W. Nasatir

Tel: 310.277.6910 | inasatir@pszjlaw.com

Iain Nasatir specializes in insurance and reinsurance disputes, including in particular insolvency and coverage matters for primary, reinsurance, and excess carriers. He has had substantial experience in representing clients in coverage disputes with state guaranty associations, including, for example, those arising out of the Executive Life Insurance Company insolvency.

On the litigation front, in 2005 Mr. Nasatir obtained a defense judgment at trial on behalf of Fremont General in a suit brought by the Bank of New York over workers compensation deposits. He also obtained dismissals for the same client in litigations brought by the California Insurance Commissioner. On behalf of his Superior National client, he settled a reinsurance fraud dispute with a "walk-away." In the course of his firm's representation of Sizzler Restaurants International in bankruptcy, Mr. Nasatir advised on complex reinsurance and insurance defense issues arising in the bankruptcy regarding the debtor's captive, and successfully implemented a mandatory mediation program in the bankruptcy court to maximize the opportunity for a premium refund to be paid to the debtor. Mr. Nasatir has also been involved in similar capacities for the trustee of a bankrupt American subsidiary of a Japanese scrap metal company and for Breed Technologies in its bankruptcy. In addition to handling coverage issues on primary insurance and reinsurance agreements, Mr. Nasatir has represented policyholders in coverage disputes, including D & O coverage litigation with National Union Fire Insurance Company of Pittsburgh, Pa. and other similar carriers.

He attended Stowe School in Bucks, England, Williams College, Columbia College, and Cardozo School of Law. In 2006, he was named a Southern California Super Lawyer. Mr. Nasatir is admitted to practice in New York and California, and is a resident in our Los Angeles office.

Iain A.W. Nasatir (Cont.)



Representations

Fremont General; Superior National; Commonwealth Insurance; Farmers;
Certain Underwriters at Lloyds; Reinsurance Association of America

Insurance Insolvencies: KWELM; Mission Insurance; Transit Insurance;
Executive Life

Professional Affiliations

Conference of Insurance Counsel

Inter-Pacific Bar Association

Vice-chair, ABA Torts & Insurance Practice Section (2006-2007)

Member, International Association of Insurance Receivers

Programs and Lectures

Lecturer, International Reinsurance Congress; Inter-Pacific Bar Association

Publications

Co-author, "Recent Developments in Excess, Surplus Lines, and Reinsurance," *39ABA Tort Trial & Insurance Practice Law Journal* 376 (2004)

"Insurer's Collapse Highlights Hazards to Investors," *National Law Journal* (April 1995)

"For All the Wrong Reasons D & O Claims Should Diminish," *Risk Management* (Oct. 1994)

"Whose Contract Is It Anyway?" *Mealey's Litigation Reports Reinsurance* (Aug. 1994)

Co-author, "Communications Under Wraps," *Best's Review* (Sept. 1992)

Co-Author, "Late Notice: In Harm's Way," *Best's Review* (Sept. 1991)

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EDUCATION

University of Notre Dame
(B.A., *summa cum laude*, 1979)

University of California
School of Law, Los Angeles
(J.D. 1983)

BAR AND COURT ADMISSIONS

1984, California

Ellen M. Bender

Tel: 310.277.6910 | ebender@pszjlaw.com

Ms. Bender has experience in all aspects of business and commercial litigation for domestic and foreign clients. She serves as principal counsel in California to FUJIFILM North America Corporation and its subsidiaries in general commercial litigation matters as well as employment matters, including wrongful termination and discrimination actions. Ms. Bender has also represented a variety of banking and other business clients in both commercial litigation and employment matters: contract claims: business-tort actions: real-estate litigation: partnership disputes, unfair-competition actions, and class-action lawsuits, including WARN Act actions. Ms. Bender is a graduate of the University of Notre Dame and received her J.D. from UCLA. Ms. Bender is admitted to practice in California and is a resident in our Los Angeles office.

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EDUCATION

Swarthmore College (B.A. 1991)

University of California, Los Angeles (J.D. 1995)

Moot Court Honors Program

BAR AND COURT ADMISSIONS

1995, California

Jeffrey W. Dulberg

Tel: 310.277.6910 | jdulberg@pszjlaw.com

Mr. Dulberg has substantial experience representing debtors, creditors, landlords, asset purchasers, and committees in chapter 11 cases throughout the country. Mr. Dulberg has served as lead counsel for several large debtors, including Z Gallerie (reorganization of national home furnishings retailer; 2010 Winner "Chapter 11 Reorganization of the Year" - *The M&A Advisor* and 2010 Winner "Turnaround of the Year" - *Turnaround Management Association*), Barbeques Galore (the world's largest specialty barbecue retailer), People's Choice Home Loan (formerly a major national subprime loan originator), and The Parent Company / eToys (a leading commerce, content, and new media company). He was co-counsel in Contessa Foods, a food processor and retailer of frozen seafood products, which was deemed "Transaction of the Year, Mid-Size Company" by the Turnaround Management Association. Mr. Dulberg has also represented creditors' committees in Jays Foods, Pike Nursery and Sega GameWorks, among others. He has handled numerous out-of-court and commercial matters, including a wide variety of sales, and appeals before the Bankruptcy Appellate Panel of the Ninth Circuit. Mr. Dulberg lectures frequently on chapter 11 issues and he has spoken nationwide regarding these matters. Mr. Dulberg is a graduate of Swarthmore College and received his J.D. from UCLA, where he was a teaching assistant with the Department of Political Science. In 2010, 2011 and 2012, he was named a "Super Lawyer" in the field of Bankruptcy & Creditor/Debtor Rights in a peer survey conducted by Law & Politics and the publishers of *Los Angeles* magazine, an honor bestowed on only 5% of Southern California attorneys. Mr. Dulberg is admitted to practice in California and is a resident in our Los Angeles office.

Representations

Chapter 11 debtors: Z Gallerie; The Parent Company; Barbeques Galore; People's Choice Home Loan; Prime Measurement Products; Olympia Group; RFB Cellular; Trend Technologies; Track 'n Trail

Jeffrey W. Dulberg (Cont.)



Creditors' committees: Select Snacks/Jay's Foods; Pike Nursery; Sega GameWorks; Mercury Plastics; Custom Food Products (trade committee); No Fear

Secured creditors in Meruelo Maddux Properties

Creditors/landlord representations: The Sylmark Group, Mid-Valley Properties

Professional Affiliations

Member, Turnaround Management Association

Member, American Bankruptcy Institute

Member, California Bankruptcy Forum

Programs and Lectures

American Bankruptcy Institute, Turnaround Management Association, Valley Credit Professionals, Credit Managers Association, Los Angeles Bankruptcy Forum, Commercial Real Estate Women

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EDUCATION

New College, University of South Florida (B.A. 1973)

Harvard University Law School (J.D., *cum laude*, 1976)

BAR AND COURT ADMISSIONS

1976, California

James K.T. Hunter

Tel: 310.277.6910 | jhunter@pszjlaw.com

Mr. Hunter specializes in business and commercial litigation, including bankruptcy litigation. He also has extensive experience in state and federal court appeals. He is a graduate of New College in Sarasota, Florida, and received his J.D. from Harvard Law School. Mr. Hunter is admitted to practice in California and is a resident in our Los Angeles office.

Representations

Woodside Group; Pacific Energy Resources; Lehman SunCal; Fleming Companies; Adamson Apparel; Fremont General; Inacom Communications

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New York, NY 10017-2024

EDUCATION

Hunter College (B.A., *summa cum laude*, 1995)

Boston University School of Law (J.D. 2000)

Phi Beta Kappa

BAR AND COURT ADMISSIONS

New York, 2001

CLERKSHIPS

Law clerk, Judge Robert E. Gerber (Bankr. S.D.N.Y. 2000-01, 2005-06)

Maria A. Bove

Tel: 212.561.7700 | mbove@pszjlaw.com

Ms. Bove received her B.A. (German/Political Science) from Hunter College in 1995 (*summa cum laude*; Phi Beta Kappa) and her J.D. from Boston University School of Law in 2000. Ms. Bove clerked for the Honorable Robert E. Gerber of the Bankruptcy Court for the Southern District of New York from 2000-2001 and 2005-2006. She is member of the New York bar and is a resident in our New York office.

Representations

Chapter 11 debtors: Digital Domain Media, Highway Technologies, Mesa Air Group, Global Aviation (conflicts counsel), Woodside Homes, Dunmore Homes, Mortgage Lenders Network, G+G Retail, Penthouse Magazine publisher General Media (named one of the "Top 10 Successful Restructurings of 2004" by Turnarounds & Workouts), boxer Mike Tyson, Dice (named one of the "Top 10 Successful Restructurings of 2003" by Turnarounds & Workouts), ACandS, Dana Corporation (conflicts counsel)

Chapter 11 creditors: Lehman Commercial Paper Inc. and Lehman ALI Inc. in Palmdale Hills Property ("SunCal"), California Power Exchange in Enron

Creditors' committees: Chrysler (conflicts counsel), DJK Residential/SIRVA, Foss Manufacturing, Pennsylvania Fashions

National Association of Bankruptcy Trustees as amicus curiae in *USACM Liquidating Trust v. Deloitte & Touche* (9th Circuit), *Bondi* (extraordinary commissioner of Parmalat Finanziaria S.p.A.) v. *Citigroup* (Parmalat) (NJ Supreme Court), *Peterson* (chapter 7 trustee for Lancelot Investors Fund) v. *McGladrey* (7th Circuit), and *Kirschner* (trustee of the Refco Litigation Trust) v. *KPMG* (NY Court of Appeals)

Investors in cases against independent auditors in accountant liability cases

Maria A. Bove (Cont.)

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Liquidating trustee in Dairy Mart Convenience Stores

Publications

Co-editor, "Trustees and Examiners," *Norton Bankruptcy Law & Practice* (3d ed. 2007)

"A Balance of Power: Examining the Nexus Between Regulatory and Bankruptcy Jurisdiction," *Norton Annual Survey of Bankruptcy Law* (2005)

"Equitable Subordination," *Norton Annual Survey of Bankruptcy Law* (2003)

"Section 363(h): The Bankruptcy Code Can't Please All the People All the Time, Or Can It?" *Norton Annual Survey of Bankruptcy Law* (2000)

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INDUSTRIES

Food Services/Hospitality

EDUCATION

University of California at Los Angeles (B.A. 1988)

Loyola Law School, Los Angeles (J.D. 1991)

BAR AND COURT ADMISSIONS

1991, California

CLERKSHIPS

Law clerk, Judge David N. Naugle (Bankr. C.D. Cal.)

Jason S. Pomerantz

Tel: 310.277.6910 | jspomerantz@pszjlaw.com

Mr. Pomerantz has substantial experience representing debtors, unsecured creditors, secured creditors, trustees, and creditors' committees in chapter 11 reorganization cases, chapter 7 cases, and in related litigation in both state and federal court. Mr. Pomerantz also has an active creditors' committee practice, having represented the creditors' committees in Glazed Investments (Krispy Kreme), Commissary Operations, Tom's Foods, Empire Beef and Souper Salad. Mr. Pomerantz's practice is generally focused on middle-market companies with annual revenues ranging from \$25 - \$300 million.

Mr. Pomerantz mediates cases for the United States Bankruptcy Court in the Los Angeles Division and throughout the Central District. In late 2014, the United States Bankruptcy Court (Central District) recognized Mr. Pomerantz for settling "the most number of mediation conferences in the Los Angeles Division and the Central District, and (being) the most chosen mediator in the Los Angeles Division as well as the Central District" during the 2013-2014 term.

Mr. Pomerantz frequently speaks and writes for various national credit associations, including Credit Research Foundation and the National Association of Professional Employer Organizations. Mr. Pomerantz is a graduate of UCLA and received his J.D. from Loyola Law School in Los Angeles. Mr. Pomerantz is admitted to practice in California, and is a resident in our Los Angeles office.

Representations

Chapter 7 and chapter 11 trustees

Creditors' committees: Circuit City; Tom's Foods; Glazed Investments (Krispy Kreme); Empire Beef; Souper Salad; Commissary Operations

Jason S. Pomerantz (Cont.)



Postconfirmation matters in Woodside Homes; Ownit Mortgage Solutions; Foss Manufacturing; General Cinemas; Plainwell; Drake Acquisition (Foster & Gallagher), Key3 Media; Country Home Bakers; Murray Inc.; Organized Living; Bugle Boy Industries

Programs and Lectures

Credit Research Foundation, National Ass'n of Professional Employer Organizations (NAPEO), National Association of Credit Management (NACM)(Foodservice Group, Nursing Home Group, Transportation Revenue Management Group), Credit Managers Ass'n (CMA)

Publications

"Some Revisions to the Bankruptcy Code Offer PEOs Leverage in the Bankruptcy Process," *PEO Insider* (Nov. 2005).

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EDUCATION

Duke University (A.B., *magna cum laude*, 1992)

Harvard University Law School (J.D., *cum laude*, 1995)

BAR AND COURT ADMISSIONS

1995, California

Jonathan J. Kim

Tel: 310.277.6910 | jkim@pszjlaw.com

Mr. Kim has represented both debtors and creditors on a wide range of issues in chapter 11 cases, bankruptcy litigation, and federal court appeals, with substantial experience in plan, corporate/transactional, and litigation matters. He is a graduate of Duke University and received his J.D. from Harvard. He is a member of the Financial Lawyers Conference. Mr. Kim is admitted to practice in California, and is a resident in our Los Angeles office.

Representations

Chapter 11 debtors: Woodside Homes; Ownit Mortgage Solutions; Murray Inc.; Peregrine Systems

Publications

Navigating Corporate Bankruptcy in the Electronic Age
Bankruptcy Law 360, January 15, 2015

Authored or coauthored program materials for: "The Great Debate" (ABI Annual Bankruptcy Battleground West Conference, March 2011); "Trends and Issues in Commercial Real Estate Lending Covenants and Documentation" (California Bankruptcy Forum 2011); "The Mootness Doctrine as Applied to Bankruptcy Sales" (August 2009); "Retail Debtor Cases – Recent Issues" (Bloomberg Bankruptcy Law Seminar, May 2008); "Report From the Front: Creditors Committees After BAPCPA" (ABI Mid-Atlantic Conference 2006)

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10100 Santa Monica Boulevard
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Los Angeles, CA 90067-4003

EDUCATION

University of California at Los Angeles (B.S. Engineering, 1976)

University of Southern California Law School (J.D. 1980)

Order of the Coif

BAR AND COURT ADMISSIONS

California, 1980

William Ramseyer

Tel: 310.277.6910 | wramseyer@pszjlaw.com

Mr. Ramseyer has had experience in many insolvency and litigation matters. He received his undergraduate degree from UCLA and his J.D. from the University of Southern California. He holds an AV Preeminent Peer Rating, Martindale-Hubbell's highest recognition for ethical standards and legal ability. Mr. Ramseyer is admitted to practice in California.

EXHIBIT C

PACHULSKI STANG ZIEHL & JONES LLP

10100 Santa Monica Boulevard
13th Floor
Los Angeles, CA 90067

May 31, 2014

Invoice Number **106991** **59935 00002** **LFC**

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

Balance forward as of last invoice, dated: May 31, 2014	\$2,629.72
A/R Adjustments	-\$2,629.72
Net balance forward	\$0.00

Re: Chapter 7

Statement of Professional Services Rendered Through **05/31/2014**

Hours **Rate** **Amount**

Asset Analysis/Recovery[B120]

05/22/14	LFC	Meeting with Trustee re investigation into Debtor's assets and claims/causes of action	0.80	850.00	\$680.00
		Task Code Total	0.80		\$680.00

Bankruptcy Litigation [L430]

05/22/14	LFC	Attend hearing on contested retention motions, conversion motion and status report	2.10	850.00	\$1,785.00
		Task Code Total	2.10		\$1,785.00

Case Administration [B110]

05/27/14	LFC	Telephone conference with Office of US Trustee and review and revise emergency motion to extend time to file schedules and statements	0.30	850.00	\$255.00
05/27/14	LFC	Review administrative matters and draft Order converting case to chapter 7	0.30	850.00	\$255.00
05/27/14	LFC	Analysis re chapter 7 conversion issues and e-mail memoranda to Trustee and BRG re same	0.40	850.00	\$340.00

Invoice number 106991

59935 00002

Page 2

05/28/14	LFC	Confer with Jason Pomerantz re pending matters in case post-conversion to chapter 7	0.20	850.00	\$170.00
05/28/14	LFC	Review and comment re draft April MOR	0.10	850.00	\$85.00
05/28/14	PJJ	Update critical dates memo and circulate.	0.10	295.00	\$29.50
05/28/14	JSP	Analysis regarding tasks to complete based on conversion	0.40	665.00	\$266.00
05/29/14	LFC	Review March and April MORs and e-mail memoranda re same	0.20	850.00	\$170.00
05/29/14	LFC	Review MORs and comments re same	0.20	850.00	\$170.00
05/30/14	JSP	Analysis regarding tasks to complete related to conversion	0.40	665.00	\$266.00
Task Code Total			2.60		\$2,006.50

Claims Admin/Objections[B310]

05/27/14	LFC	Review e-mail memoranda from creditors and website re current events	0.30	850.00	\$255.00
05/30/14	PJJ	Voice-mail from and return call to creditor re proof of claim (.1); email creditor re same (.1).	0.20	295.00	\$59.00
Task Code Total			0.50		\$314.00

Executory Contracts [B185]

05/23/14	LFC	Review and finalize non-opposition declaration re rejection of leases	0.20	850.00	\$170.00
Task Code Total			0.20		\$170.00

Non-Working Travel

05/22/14	LFC	Travel to court for contested hearings on retention applications, motion to convert case and status conference	1.10	850.00	\$935.00
05/22/14	LFC	Travel from court to Los Angeles	1.30	850.00	\$1,105.00
Task Code Total			2.40		\$2,040.00

Total professional services: 8.60 **\$6,995.50**

Costs Advanced:

05/22/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
05/22/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
05/22/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
05/22/2014	RE2	SCAN/COPY (9 @0.10 PER PG)	\$0.90

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05/22/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
05/22/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
05/23/2014	FE	59935.00001 FedEx Charges for 05-23-14	\$1.00
05/23/2014	PO	59935.00001 :Postage Charges for 05-23-14	\$1.00
05/23/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
05/23/2014	RE2	SCAN/COPY (4 @0.10 PER PG)	\$0.40
05/23/2014	RE2	SCAN/COPY (33 @0.10 PER PG)	\$3.30
05/26/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
05/27/2014	FE	59935.00001 FedEx Charges for 05-27-14	\$1.00
05/27/2014	PO	59935.00001 :Postage Charges for 05-27-14	\$1.00
05/27/2014	RE	(5 @0.20 PER PG)	\$1.00
05/27/2014	RE	(330 @0.20 PER PG)	\$66.00
05/27/2014	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30
05/27/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
05/27/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
05/27/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
05/27/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
05/27/2014	RE2	SCAN/COPY (33 @0.10 PER PG)	\$3.30
05/27/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
05/27/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
05/27/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
05/28/2014	RE2	SCAN/COPY (11 @0.10 PER PG)	\$1.10
05/28/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
05/28/2014	RE2	SCAN/COPY (11 @0.10 PER PG)	\$1.10
05/28/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
05/31/2014	PAC	Pacer - Court Research	\$147.92

Total Expenses:

\$234.42

Summary:

Total professional services	\$6,995.50
Total expenses	\$234.42
Net current charges	\$7,229.92

Total balance now due **\$7,229.92**

JSP	Pomerantz, Jason S.	0.80	665.00	\$532.00
LFC	Cantor, Linda F.	7.50	850.00	\$6,375.00
PJJ	Jeffries, Patricia J.	0.30	295.00	\$88.50
		8.60		\$6,995.50

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Task Code Summary

		Hours	Amount
AA	Asset Analysis/Recovery[B120]	0.80	\$680.00
BL	Bankruptcy Litigation [L430]	2.10	\$1,785.00
CA	Case Administration [B110]	2.60	\$2,006.50
CO	Claims Admin/Objections[B310]	0.50	\$314.00
EC	Executory Contracts [B185]	0.20	\$170.00
NT	Non-Working Travel	2.40	\$2,040.00
		8.60	\$6,995.50

Expense Code Summary

Federal Express [E108]	\$2.00
Pacer - Court Research	\$147.92
Postage [E108]	\$2.00
Reproduction Expense [E101]	\$67.00
Reproduction/ Scan Copy	\$15.50
	\$234.42

PACHULSKI STANG ZIEHL & JONES LLP

10100 Santa Monica Boulevard
13th Floor
Los Angeles, CA 90067

June 30, 2014

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LFC

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

Balance forward as of last invoice, dated: May 31, 2014	<u>\$7,229.92</u>
Net balance forward	<u>\$7,229.92</u>

Re: Chapter 7

Statement of Professional Services Rendered Through			06/30/2014		
			Hours	Rate	Amount
Asset Analysis/Recovery[B120]					
06/19/14	JSP	Correspondence from T. Neilson regarding insurance	0.10	665.00	\$66.50
06/23/14	LFC	Review A-Mack letter and telephone conference from A-Mack counsel re same	0.20	850.00	\$170.00
06/27/14	LFC	Review insurance coverage issues	0.20	850.00	\$170.00
06/28/14	LFC	Review summary of insurance coverage provisions by Iain Nasatir and review insurance documents	0.20	850.00	\$170.00
06/28/14	IAWN	Review policies and draft email summarizing analysis	2.00	825.00	\$1,650.00
06/30/14	LFC	Review and comment re draft demand letter	0.10	850.00	\$85.00
06/30/14	LFC	Review insurance cancellation and policy provisions	0.20	850.00	\$170.00
06/30/14	IAWN	Review policies and emails to confirm cancellation, exchange email with trustee and Linda F Cantor re options	1.10	825.00	\$907.50
Task Code Total			4.10		\$3,389.00

Asset Disposition [B130]

06/23/14	JSP	Draft confidentiality agreement	0.30	665.00	\$199.50
06/23/14	JSP	Review correspondence regarding confidentiality agreement	0.20	665.00	\$133.00
Task Code Total			0.50		\$332.50

Accounts Receivable

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06/06/14	JSP	Analysis regarding collection of accounts receivable	0.80	665.00	\$532.00
06/12/14	JSP	Analysis regarding accounts receivable (inventory and money)	0.80	665.00	\$532.00
06/30/14	JSP	Attention to A/R and collection of same	0.80	665.00	\$532.00
Task Code Total			2.40		\$1,596.00

Case Administration [B110]

06/02/14	PJJ	Update critical dates memo.	0.20	295.00	\$59.00
06/02/14	JSP	Further attention to tasks based on conversion, including conferring with L. Cantor in connection with same	0.60	665.00	\$399.00
06/04/14	LFC	Review and revise motion to limit notice and order and supporting declaration	0.30	850.00	\$255.00
06/04/14	LFC	Confer with Jason Pomerantz re Final Report	0.20	850.00	\$170.00
06/09/14	PJJ	Prepare list of docket entries to be included in creditor website (.5); Download and email documents to BRG (.5).	1.00	295.00	\$295.00
06/09/14	JSP	Prepare for calls with T. Neilson and N. Troszak regarding various pending matters (including employment applications - PSZJ and BRG; motion to extend time; final report; motion to limit notice)	0.90	665.00	\$598.50
06/10/14	PJJ	Revise motion to limit notice.	0.20	295.00	\$59.00
06/10/14	JSP	Review notice of appointment of R. Todd Neilson as chapter 7 trustee	0.10	665.00	\$66.50
06/10/14	JSP	Correspondence from P. Jefferies (and N. Goldenberg) regarding notice of appointment	0.10	665.00	\$66.50
06/10/14	JSP	Correspondence to trustee regarding notice of appointment	0.20	665.00	\$133.00
06/11/14	JSP	Correspondence to T. Neilson regarding motion to limit notice	0.10	665.00	\$66.50
06/11/14	PJJ	Research re Chapter 11 Trustee's final report and account (.3); Draft form of same (.3).	0.60	295.00	\$177.00
06/12/14	PJJ	Calendar deadlines and recent filing, update critical dates memo.	0.30	295.00	\$88.50
06/12/14	JSP	Attention to issues regarding Final Report, including review of documents (.3), review of law (.3) and conferring with N. Troszak (.3)	0.90	665.00	\$598.50
06/12/14	PJJ	Draft CH 11 TRustee's final report.	0.50	295.00	\$147.50
06/13/14	JSP	Revise final report	0.70	665.00	\$465.50
06/13/14	JSP	Correspondence to/from T. Neilson and others regarding final report	0.20	665.00	\$133.00
06/18/14	LFC	Review draft final report	0.10	850.00	\$85.00
06/18/14	JSP	Further revisions to Final Report	0.40	665.00	\$266.00
06/19/14	LFC	Review blog and revised Trustee Report #2 and email memoranda re same	0.20	850.00	\$170.00
06/19/14	JSP	Revise Trustee's Second Report	1.30	665.00	\$864.50
06/19/14	JSP	Correspondence to T. Neilson regarding Trustee's Second Report	0.10	665.00	\$66.50

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06/20/14	JSP	Further review of draft Trustee Report #2	0.40	665.00	\$266.00
06/23/14	LFC	Review final revisions to Trustee Report #2	0.10	850.00	\$85.00
06/23/14	LFC	Review and revise trustee's report #2	0.20	850.00	\$170.00
06/23/14	PJJ	Review docket re critical dates.	0.10	295.00	\$29.50
06/25/14	LFC	Review DNO'S and orders re retention applications, extension of schedules filing date and limited notice and provide comments	0.30	850.00	\$255.00
06/25/14	PJJ	Draft Declaration re Entry of Order Without Hearing for limited notice motion and schedule extension motion.	0.40	295.00	\$118.00
06/30/14	LFC	Review and comment re final report	0.20	850.00	\$170.00
Task Code Total			10.90		\$6,323.50

Claims Admin/Objections[B310]

06/11/14	JSP	Confer with N. Troszak regarding claims	0.10	665.00	\$66.50
Task Code Total			0.10		\$66.50

Financial Filings [B110]

06/02/14	LFC	Review Monthly Operating Report and confer with Nick Trozda	0.20	850.00	\$170.00
06/02/14	LFC	Review revised Monthly Operating Report	0.10	850.00	\$85.00
06/04/14	JSP	Revise motion, declaration and order regarding extending the time to file schedules	0.80	665.00	\$532.00
06/04/14	PJJ	Draft notice of motion to extend time to files schedules.	0.20	295.00	\$59.00
06/08/14	LFC	Review and revise amended drafts of retention agreements for counsel and financial advisors and emails to Jason Pomerantz re same	0.60	850.00	\$510.00
06/10/14	PJJ	Revise motion to extend time to file schedules and statements.	0.20	295.00	\$59.00
06/11/14	JSP	Finalize motion to extend time to file schedules	0.40	665.00	\$266.00
06/11/14	JSP	Correspondence to T. Neilson regarding motion to extend time to file schedules	0.10	665.00	\$66.50
06/11/14	JSP	Confer with N. Troszak regarding changes to various pleadings (including motions to limit notice/file schedules)	0.20	665.00	\$133.00
06/12/14	PJJ	Email to Nick @ BRG re assets and liabilities for Trustee's final report (CH 11).	0.20	295.00	\$59.00
06/13/14	LFC	Review and comment re Tulving May MOR	0.10	850.00	\$85.00
06/16/14	PJJ	Revise Chapter 11 final report.	0.50	295.00	\$147.50
06/17/14	PJJ	Update final report.	0.20	295.00	\$59.00
06/17/14	PJJ	Telephone call and email with Jason Pomerantz re final report and LBR 2015 and FRBP 1019 (.1); Pdf and email copies of same to Jason.	0.20	295.00	\$59.00
06/19/14	JSP	Review draft MOR	0.30	665.00	\$199.50
06/23/14	LFC	Review drafts of MOR and prior MORs for filing	0.30	850.00	\$255.00

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Task Code Total	4.60	\$2,744.50
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Litigation (Non-Bankruptcy)

06/24/14	LFC	Review complaint against Hannes Tulving and debtor as alter-ego and e-mails re same	0.20	850.00	\$170.00
06/30/14	LFC	Draft violation of stay letter re Tulving lawsuit by Catherine Taylor	0.30	850.00	\$255.00

Task Code Total	0.50	\$425.00
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Meeting of Creditors [B150]

06/30/14	LFC	Telephone conference with counsel for A-Mack re 341(a) meeting	0.20	850.00	\$170.00
06/30/14	LFC	Telephone conference with R Todd Neilson re 341(a) meeting and ongoing investigation	0.20	850.00	\$170.00

Task Code Total	0.40	\$340.00
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Retention of Prof. [B160]

06/04/14	PJJ	Revise PSZJ retention application.	0.80	295.00	\$236.00
06/04/14	PJJ	Revise BRG retention application.	0.60	295.00	\$177.00
06/09/14	PJJ	Office conference with Jason Pomerantz re changes to retention applications (.2); Voicemail to UST re appointment of CH 7 Trustee (.1).	0.30	295.00	\$88.50
06/09/14	PJJ	Revise retention applications.	1.60	295.00	\$472.00
06/10/14	PJJ	Telephone call with Jason Pomerantz re notice of appointment of trustee.	0.10	295.00	\$29.50
06/10/14	PJJ	Revise PSZJ retention motion.	0.20	295.00	\$59.00
06/10/14	PJJ	Revise BRG retention application.	0.20	295.00	\$59.00
06/11/14	JSP	Finalize PSZJ employment application	0.30	665.00	\$199.50
06/11/14	JSP	Correspondence to T. Neilson regarding PSZJ employment application	0.10	665.00	\$66.50
06/11/14	JSP	Finalize BRG employment application	0.30	665.00	\$199.50
06/11/14	JSP	Correspondence to T. Neilson regarding BRG employment application	0.10	665.00	\$66.50
06/12/14	PJJ	Draft notices of filing retention applications.	0.50	295.00	\$147.50
06/25/14	PJJ	Draft Declaration re Entry of Order Without Hearing for PSZJ and BRG retention applications.	0.40	295.00	\$118.00

Task Code Total	5.50	\$1,918.50
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Stay Litigation [B140]

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06/02/14	LFC	Review relief from stay motion and e-mail memoranda re same	0.10	850.00	\$85.00
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Task Code Total	0.10	\$85.00
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Total professional services:	29.10	\$17,220.50
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Costs Advanced:

06/02/2014	FE	59935.00001 FedEx Charges for 06-02-14	\$8.53
06/02/2014	PO	59935.00001 :Postage Charges for 06-02-14	\$12.60
06/02/2014	RE	(330 @0.20 PER PG)	\$66.00
06/02/2014	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30
06/02/2014	RE2	SCAN/COPY (19 @0.10 PER PG)	\$1.90
06/02/2014	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30
06/02/2014	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30
06/05/2014	RE2	SCAN/COPY (15 @0.10 PER PG)	\$1.50
06/05/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/05/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/05/2014	RE2	SCAN/COPY (9 @0.10 PER PG)	\$0.90
06/05/2014	RE2	SCAN/COPY (9 @0.10 PER PG)	\$0.90
06/05/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/05/2014	RE2	SCAN/COPY (9 @0.10 PER PG)	\$0.90
06/05/2014	RE2	SCAN/COPY (15 @0.10 PER PG)	\$1.50
06/06/2014	RE2	SCAN/COPY (11 @0.10 PER PG)	\$1.10
06/06/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/06/2014	RE2	SCAN/COPY (12 @0.10 PER PG)	\$1.20
06/06/2014	RE2	SCAN/COPY (9 @0.10 PER PG)	\$0.90
06/06/2014	RE2	SCAN/COPY (11 @0.10 PER PG)	\$1.10
06/06/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/06/2014	RE2	SCAN/COPY (9 @0.10 PER PG)	\$0.90
06/06/2014	RE2	SCAN/COPY (15 @0.10 PER PG)	\$1.50
06/06/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/10/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/10/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/10/2014	RE2	SCAN/COPY (23 @0.10 PER PG)	\$2.30
06/10/2014	RE2	SCAN/COPY (22 @0.10 PER PG)	\$2.20
06/10/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
06/10/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
06/10/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/10/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
06/10/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10

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06/10/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
06/11/2014	RE2	SCAN/COPY (12 @0.10 PER PG)	\$1.20
06/11/2014	RE2	SCAN/COPY (9 @0.10 PER PG)	\$0.90
06/11/2014	RE2	SCAN/COPY (11 @0.10 PER PG)	\$1.10
06/11/2014	RE2	SCAN/COPY (10 @0.10 PER PG)	\$1.00
06/11/2014	RE2	SCAN/COPY (15 @0.10 PER PG)	\$1.50
06/11/2014	RE2	SCAN/COPY (12 @0.10 PER PG)	\$1.20
06/11/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/11/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
06/12/2014	FE	59935.00002 FedEx Charges for 06-12-14	\$8.53
06/12/2014	PO	59935.00001 :Postage Charges for 06-12-14	\$24.64
06/12/2014	PO	59935.00001 :Postage Charges for 06-12-14	\$0.48
06/12/2014	RE	(1064 @0.20 PER PG)	\$212.80
06/12/2014	RE2	SCAN/COPY (10 @0.10 PER PG)	\$1.00
06/12/2014	RE2	SCAN/COPY (19 @0.10 PER PG)	\$1.90
06/12/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
06/12/2014	RE2	SCAN/COPY (23 @0.10 PER PG)	\$2.30
06/12/2014	RE2	SCAN/COPY (22 @0.10 PER PG)	\$2.20
06/12/2014	RE2	SCAN/COPY (11 @0.10 PER PG)	\$1.10
06/12/2014	RE2	SCAN/COPY (23 @0.10 PER PG)	\$2.30
06/12/2014	RE2	SCAN/COPY (12 @0.10 PER PG)	\$1.20
06/12/2014	RE2	SCAN/COPY (13 @0.10 PER PG)	\$1.30
06/12/2014	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30
06/12/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/12/2014	RE2	SCAN/COPY (27 @0.10 PER PG)	\$2.70
06/13/2014	RE2	SCAN/COPY (6 @0.10 PER PG)	\$0.60
06/19/2014	RE2	SCAN/COPY (4 @0.10 PER PG)	\$0.40
06/23/2014	LV	Legal Vision Atty/Mess. Service- Inv. 30064, Santa Ana Bankruptcy Court, J. Washington	\$315.00
06/23/2014	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30
06/24/2014	FE	59935.00001 FedEx Charges for 06-24-14	\$8.53
06/24/2014	PO	59935.00001 :Postage Charges for 06-24-14	\$14.56
06/24/2014	RE	(384 @0.20 PER PG)	\$76.80
06/24/2014	RE	(64 @0.20 PER PG)	\$12.80
06/24/2014	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30
06/24/2014	RE2	SCAN/COPY (46 @0.10 PER PG)	\$4.60
06/24/2014	RE2	SCAN/COPY (21 @0.10 PER PG)	\$2.10
06/24/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/25/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/25/2014	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30
06/25/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/25/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/25/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20

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06/26/2014	RE2	SCAN/COPY (4 @0.10 PER PG)	\$0.40
06/26/2014	RE2	SCAN/COPY (4 @0.10 PER PG)	\$0.40
06/26/2014	RE2	SCAN/COPY (4 @0.10 PER PG)	\$0.40
06/26/2014	RE2	SCAN/COPY (4 @0.10 PER PG)	\$0.40
06/26/2014	RE2	SCAN/COPY (4 @0.10 PER PG)	\$0.40
06/26/2014	RE2	SCAN/COPY (27 @0.10 PER PG)	\$2.70
06/26/2014	RE2	SCAN/COPY (27 @0.10 PER PG)	\$2.70
06/27/2014	RE2	SCAN/COPY (42 @0.10 PER PG)	\$4.20
06/27/2014	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30
06/27/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
06/27/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/27/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
06/27/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
06/27/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
06/27/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/27/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/27/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
06/27/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
06/27/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
06/30/2014	FE	59935.00001 FedEx Charges for 06-30-14	\$10.84
06/30/2014	PAC	Pacer - Court Research	\$119.90
06/30/2014	PO	59935.00001 :Postage Charges for 06-30-14	\$52.20
06/30/2014	RE	(904 @0.20 PER PG)	\$180.80
06/30/2014	RE	(202 @0.20 PER PG)	\$40.40
06/30/2014	RE	(202 @0.20 PER PG)	\$40.40
06/30/2014	RE	(712 @0.20 PER PG)	\$142.40
06/30/2014	RE	(202 @0.20 PER PG)	\$40.40
06/30/2014	RE	(202 @0.20 PER PG)	\$40.40
06/30/2014	RE	(712 @0.20 PER PG)	\$142.40
06/30/2014	RE	(904 @0.20 PER PG)	\$180.80
06/30/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
06/30/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
06/30/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
06/30/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/30/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/30/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/30/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
06/30/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
06/30/2014	RE2	SCAN/COPY (4 @0.10 PER PG)	\$0.40
06/30/2014	RE2	SCAN/COPY (55 @0.10 PER PG)	\$5.50
06/30/2014	RE2	SCAN/COPY (4 @0.10 PER PG)	\$0.40
06/30/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
06/30/2014	RE2	SCAN/COPY (42 @0.10 PER PG)	\$4.20

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06/30/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
06/30/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
06/30/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
06/30/2014	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30

Total Expenses: **\$1,876.01**

Summary:

Total professional services	\$17,220.50
Total expenses	\$1,876.01
Net current charges	\$19,096.51

Net balance forward	\$7,229.92
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Total balance now due	\$26,326.43
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IAWN	Nasatir, Iain A. W.	3.10	825.00	\$2,557.50
JSP	Pomerantz, Jason S.	11.70	665.00	\$7,780.50
LFC	Cantor, Linda F.	4.80	850.00	\$4,080.00
PJJ	Jeffries, Patricia J.	9.50	295.00	\$2,802.50
		<hr/> 29.10		<hr/> \$17,220.50

Task Code Summary

		Hours	Amount
AA	Asset Analysis/Recovery[B120]	4.10	\$3,389.00
AD	Asset Disposition [B130]	0.50	\$332.50
AR	Accounts Receivable	2.40	\$1,596.00
CA	Case Administration [B110]	10.90	\$6,323.50
CO	Claims Admin/Objections[B310]	0.10	\$66.50
FF	Financial Filings [B110]	4.60	\$2,744.50
LN	Litigation (Non-Bankruptcy)	0.50	\$425.00
MC	Meeting of Creditors [B150]	0.40	\$340.00
RP	Retention of Prof. [B160]	5.50	\$1,918.50
SL	Stay Litigation [B140]	0.10	\$85.00
		<hr/> 29.10	<hr/> \$17,220.50

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Expense Code Summary

Federal Express [E108]	\$36.43
Legal Vision Atty Mess Service	\$315.00
Pacer - Court Research	\$119.90
Postage [E108]	\$104.48
Reproduction Expense [E101]	\$1,176.40
Reproduction/ Scan Copy	\$123.80
	<hr/>
	\$1,876.01

PACHULSKI STANG ZIEHL & JONES LLP

10100 Santa Monica Boulevard
13th Floor
Los Angeles, CA 90067

July 31, 2014

Invoice Number **107174**

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LFC

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

Balance forward as of last invoice, dated: June 30, 2014

\$26,326.43

Net balance forward

\$26,326.43

Re: Chapter 7

Statement of Professional Services Rendered Through

07/31/2014

Hours **Rate** **Amount**

Asset Analysis/Recovery[B120]

07/01/14	LFC	Confer with Iain Nasatir re insurance coverage analysis	0.20	850.00	\$170.00
07/03/14	PJJ	Draft form demand letter to Tulving customers.	0.20	295.00	\$59.00
07/07/14	LFC	Review outstanding A/Rs and emails re same	0.20	850.00	\$170.00
07/07/14	LFC	Review accounts receivable transaction schedule for demand letters	0.10	850.00	\$85.00
07/10/14	LFC	Review and analysis re insurance coverage issues and emails with Iain Nasatir re same	0.40	850.00	\$340.00
07/10/14	LFC	Further review and correspond re insurance matters	0.20	850.00	\$170.00
07/16/14	LFC	Review A-Mark 2004 draft pleading and email memoranda with Jason Pomerantz re same	0.30	850.00	\$255.00
07/17/14	JSP	Analysis regarding A-Mark 2004 examination	1.70	665.00	\$1,130.50
07/17/14	JSP	Confer with N. Troszak regarding A-Mark 2004 examination	0.20	665.00	\$133.00
07/23/14	LFC	Telephone conference with Todd Neilsen re pending matters in case investigation	0.10	850.00	\$85.00
07/23/14	LFC	Review correspondence and voicemail message from A/R debtor	0.10	850.00	\$85.00
07/30/14	LFC	Review and revise initial A-Mark 2004 motion	0.30	850.00	\$255.00
07/31/14	LFC	Review and confer with Jim Hunter re 2004 examination motion	0.30	850.00	\$255.00
Task Code Total			4.30		\$3,192.50

Avoidance Actions

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07/08/14	MAM	Draft demand letter to On the Rocks Jewelry.	0.20	265.00	\$53.00
07/08/14	MAM	Research on demand letter targets regarding e-mail addresses and/or telephone numbers.	0.80	265.00	\$212.00
07/08/14	MAM	Meet with Jason S Pomerantz regarding demand letters project.	0.20	265.00	\$53.00
07/08/14	MAM	Draft demand letter to Dillon Gage, Inc.	0.20	265.00	\$53.00
07/08/14	MAM	Draft demand letter to CNT Inc.	0.20	265.00	\$53.00
07/08/14	MAM	Draft demand letter to Kansas Coin Connection.	0.20	265.00	\$53.00
07/08/14	MAM	Draft demand letter to Tetra Tech.	0.20	265.00	\$53.00
07/08/14	MAM	Draft demand letter to Kendall M. Jones.	0.20	265.00	\$53.00
07/08/14	MAM	Draft demand letter to Ray Kopecky.	0.20	265.00	\$53.00
07/08/14	MAM	Draft demand letter to James Moore.	0.20	265.00	\$53.00
07/08/14	MAM	Draft demand letter to Stephen Brister.	0.20	265.00	\$53.00
07/08/14	MAM	Draft demand letter to Philip L. Bethel.	0.20	265.00	\$53.00
07/08/14	MAM	Draft demand letter to David P. Gerrior.	0.20	265.00	\$53.00
07/09/14	MAM	Draft demand letter to David's Jewelry & Coin Exchange, LLC.	0.20	265.00	\$53.00
07/09/14	MAM	Draft demand letter to James Kanelidis.	0.20	265.00	\$53.00
07/09/14	MAM	Draft demand letter to Craig's Rare Coins Northwest.	0.20	265.00	\$53.00
07/09/14	MAM	Draft demand letter to Northern Michigan Rare Coin.	0.20	265.00	\$53.00
07/09/14	MAM	Draft demand letter to Sakhi Jewelers.	0.20	265.00	\$53.00
07/09/14	MAM	Draft demand letter to Richard Zorthian.	0.20	265.00	\$53.00
07/17/14	MAM	Create demand letters tracking chart for Jason S Pomerantz.	0.50	265.00	\$132.50
Task Code Total			4.90		\$1,298.50

Asset Disposition [B130]

07/15/14	LFC	Telephone conference with Trustee re sale of assets and prepare confidentiality agreement	0.30	850.00	\$255.00
07/15/14	LFC	Review asset schedule and email memoranda re same	0.20	850.00	\$170.00
07/15/14	LFC	Confer with Felice Harrison re sale motion	0.20	850.00	\$170.00
07/15/14	LFC	Review sale motion provisions	0.40	850.00	\$340.00
07/16/14	JJK	Emails Cantor on sale, motion, related matters.	0.50	665.00	\$332.50
07/16/14	LFC	Review form of APA for sale of Tulving assets	0.30	850.00	\$255.00
07/16/14	LFC	Prepare correspondence to prospective purchaser re sale of assets	0.30	850.00	\$255.00
07/16/14	LFC	Review draft form of application for order shortening time re sale procedures	0.30	850.00	\$255.00
07/16/14	LFC	Correspondence with Jonathan J Kim re revised APA and sale pleadings	0.30	850.00	\$255.00
07/16/14	LFC	Review alternative documents and procedures for asset sale	1.20	850.00	\$1,020.00
07/16/14	FSH	Revise declaration of Neilson in support of the Motion for Sale.	0.40	295.00	\$118.00

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07/16/14	FSH	Prepare comprehensive Notice of Auction for sale of Property.	1.30	295.00	\$383.50
07/16/14	FSH	Prepare application for order shortening time on the motion to sell.	1.30	295.00	\$383.50
07/17/14	JJK	Review/revise customer list APA and emails Cantor on same (1.7); prepare sale procedures/sale motion, dec, order and exhibits and emails Cantor, Tsarok on same (4.0).	5.70	665.00	\$3,790.50
07/17/14	JJK	Emails Cantor, Neilson, Tsarok on privacy policy and APA issues (0.5); prepare procedures/sale motion, dec and order and emails Cantor, Tsarozk on same (3.2).	3.70	665.00	\$2,460.50
07/17/14	LFC	Review revised APA and provide comments	0.30	850.00	\$255.00
07/17/14	LFC	Review sale motion and consumer privacy matters and email memorandum re same	0.60	850.00	\$510.00
07/17/14	LFC	Further review sale provisions and procedural issues and email memorandum with Jonathan J Kim re same	0.70	850.00	\$595.00
07/18/14	JJK	Emails Neilson, Tsarozk re: mktg. process, APA issues; emails Cantor on APA issues; call Cantor on motion, APA, related issues (0.2); emails Neilson on APA/motion open issues (0.3); revise sale/procedures motion, order, dec, related docs and consider related issues (2.3); review timing, procedure matters and emails Cantor on same; revise APA and email to Neilson; further revisions to motion and order; emails Neilson, Cantor, Tsarozk on same.	4.80	665.00	\$3,192.00
07/18/14	JJK	Emails Neilson, Cantor on APA, motion matters.	0.20	665.00	\$133.00
07/18/14	LFC	Coordinate and confer with Jonathan J Kim re sale of assets and procedural and timing issues	0.30	850.00	\$255.00
07/18/14	LFC	Review revised sale procedure motion and sale motion	0.20	850.00	\$170.00
07/18/14	LFC	Review and respond to numerous emails from trustee and Jonathan J Kim and BRG re sale motion and related documents	0.20	850.00	\$170.00
07/19/14	JJK	Emails Neilson on privacy matters.	0.10	665.00	\$66.50
07/21/14	JJK	Emails Cantor, Neilson, Tsarozk on potential bidders.	0.20	665.00	\$133.00
07/21/14	JJK	Emails Cantor, Tsarozk on NDA matters.	0.10	665.00	\$66.50
07/21/14	LFC	Review and respond to correspondence re prospective asset purchaser	0.20	850.00	\$170.00
07/23/14	JJK	Emails Neilson on buyer comments on APA/motion and review changes and emails Cantor on same; call Cantor on APA comments (0.3); emails Neilson on sale matters; email Neilson summary of APA points and email Cantor on same; addit. emails Neilson, Cantor on APA matters.	1.80	665.00	\$1,197.00
07/23/14	LFC	Review revisions to APA and sale documents	0.20	850.00	\$170.00
07/23/14	LFC	Review buyers' comments to APA	0.10	850.00	\$85.00
07/24/14	JJK	Emails Cantor, Neilson, Tsarozk on APA matters; revise APA and emails Cantor on same; emails Cantor, Neilson on revised APA; further emails Cantor, Neilson on APA matters; further revisions to APA and emails Cantor, Neilson on same; review/revise APA exhibit; emails Cantor, Tsarzock on APA exhibit.	2.20	665.00	\$1,463.00
07/24/14	LFC	Review comments to sale documents	0.20	850.00	\$170.00
07/24/14	LFC	Review revised APA and email memoranda re same	0.30	850.00	\$255.00

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07/24/14	LFC	Review and comment on revisions to sale pleadings	0.20	850.00	\$170.00	
07/24/14	LFC	Review further revised sale documents and pleadings	0.20	850.00	\$170.00	
07/24/14	LFC	Review and respond to numerous emails from BRG and Jonathan J Kim re sale documents and pleadings and terms	0.20	850.00	\$170.00	
07/28/14	JJK	Emails Neilson on APA status.	0.10	665.00	\$66.50	
07/29/14	JJK	Emails Neilson on APA matters.	0.10	665.00	\$66.50	
07/30/14	JJK	Emails Neilson on APA matters; emails Cantor on motion, app. to shorten time, related issues (0.2); emails Cantor on shortening time issues/forms (0.2); research re: buyer and emails Neilson on same; emails Cantor on final APA.	0.80	665.00	\$532.00	
07/30/14	LFC	Review emails and prepare confidentiality agreement for prospective purchaser	0.20	850.00	\$170.00	
07/30/14	LFC	Review status of sale process	0.20	850.00	\$170.00	
07/31/14	JJK	Emails Cantor, Neilson on APA, dec., filing issues (0.2); email Buyer's counsel on buyer name, etc. (0.1); emails Neilson on filing issues (0.1); revise sale/procedures motion, order and related docs. and conform to final APA (0.3); emails Cantor on revised motion and open issues (0.2).	1.00	665.00	\$665.00	
07/31/14	LFC	Review updated motion and sale pleadings and documents	0.30	850.00	\$255.00	
Task Code Total			32.40			\$21,934.50

Accounts Receivable

07/03/14	JSP	Revise demand letter (A/R)	0.40	665.00	\$266.00
07/07/14	JSP	Revise draft demand letter	0.30	665.00	\$199.50
07/07/14	JSP	Confer with T. Neilson regarding A/R demand letter	0.10	665.00	\$66.50
07/14/14	JSP	Review and finalize numerous A/R demand letters	1.20	665.00	\$798.00
07/14/14	JSP	Confer with D. Weaver regarding David's Jewelry A/R demand letter	0.20	665.00	\$133.00
07/15/14	JSP	Confer with numerous recipients of A/R demand letters	0.80	665.00	\$532.00
07/15/14	JSP	Confer with N. Troszik regarding responses to A/R demand letters	0.10	665.00	\$66.50
07/16/14	JSP	Correspondence from numerous demand letter recipients regarding A/R	0.40	665.00	\$266.00
07/16/14	JSP	Correspondence to N. Troszik regarding reconciling A/R	0.10	665.00	\$66.50
07/17/14	JSP	Correspondence from and telephone conferences with various recipients of A/R demand letters	0.60	665.00	\$399.00
07/18/14	JSP	Review additional demand letter responses	0.30	665.00	\$199.50
07/22/14	JSP	Prepare for and confer with T. Neilson and N. Troszik regarding A/R demands and responses to same	0.40	665.00	\$266.00
07/23/14	JSP	Review/analyze various responses to demand letters	0.70	665.00	\$465.50
07/24/14	JSP	Review correspondence from various Tulving demand letter recipients	0.30	665.00	\$199.50
07/24/14	JSP	Confer with Trustee and On The Rocks representative regarding proposed settlement offer	0.30	665.00	\$199.50
07/28/14	JSP	Confer with D. Halpern (On the Rocks)	0.20	665.00	\$133.00

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07/30/14	JSP	Correspondence to Trustee regarding On the Rocks	0.20	665.00	\$133.00
07/30/14	JSP	Confer with D. Halpin regarding On the Rocks demand	0.20	665.00	\$133.00
07/30/14	JSP	Correspondence to J. Kanelids, K. Jones and Northern MI Rare Coin regarding A/R demand	0.30	665.00	\$199.50
07/31/14	JSP	Confer with N. Trozak regarding demand letters	0.20	665.00	\$133.00
Task Code Total			7.30		\$4,854.50

Bankruptcy Litigation [L430]

07/17/14	PJJ	Draft 2004 exam motion for A-Mark.	1.50	295.00	\$442.50
07/23/14	PJJ	Telephone call with Jason Pomerantz re supplemental declaration to limited notice motion.	0.20	295.00	\$59.00
07/23/14	PJJ	Draft supplemental declaration of Todd Nielson in support of motion to limit notice.	0.50	295.00	\$147.50
Task Code Total			2.20		\$649.00

Case Administration [B110]

07/01/14	LFC	Review website updates and revisions	0.20	850.00	\$170.00
07/07/14	LFC	Review and revise final report	0.30	850.00	\$255.00
07/07/14	LFC	Review updated Gibbons blog	0.10	850.00	\$85.00
07/07/14	LFC	Review and comment re revised Final Report	0.20	850.00	\$170.00
07/08/14	LFC	Review Trustee and BRG comments to draft final report	0.10	850.00	\$85.00
07/08/14	JSP	Review correspondence regarding draft final report	0.20	665.00	\$133.00
07/22/14	LFC	Review and finalize final report	0.30	850.00	\$255.00
07/22/14	JSP	Correspondence regarding final report	0.30	665.00	\$199.50
07/23/14	JSP	Revise supplemental declaration of R. Todd Neilson (limiting notice)	0.60	665.00	\$399.00
07/24/14	LFC	Review and revise supplemental declaration re motion	0.20	850.00	\$170.00
07/28/14	LFC	Review Tulving blog update and correspondence	0.10	850.00	\$85.00
Task Code Total			2.60		\$2,006.50

Claims Admin/Objections[B310]

07/01/14	LFC	Telephone conference with counsel for a A Mark re 341(a) meeting of creditors	0.30	850.00	\$255.00
07/01/14	LFC	E-mails and confer with Trustee re 341(a) meeting of creditors	0.20	850.00	\$170.00
07/17/14	LFC	Review IRS summons response	0.10	850.00	\$85.00
07/25/14	JSP	Correspondence to/from R. KoKopecky regarding claim	0.10	665.00	\$66.50
Task Code Total			0.70		\$576.50

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Financial Filings [B110]

07/29/14	LFC	Telephone conference and email memoranda re schedules and statements preparation	0.20	850.00	\$170.00
07/29/14	BDD	Conf. w/ L. Cantor re assisting with Schedules/SOFAs	0.10	295.00	\$29.50
07/29/14	BDD	Confer with N. Troszak re Schedules/SOFAs	0.20	295.00	\$59.00
07/29/14	BDD	Email to N. Troszak re Schedules/SOFAs	0.10	295.00	\$29.50
Task Code Total			0.60		\$288.00

Insurance Coverage

07/01/14	IAWN	Exchange emails with Linda F Cantor and R Todd Neilson re insurance coverage	0.20	825.00	\$165.00
07/10/14	IAWN	Exchange emails with Linda F Cantor re insurance cancellation, email to broker re same	0.20	825.00	\$165.00
07/11/14	IAWN	Exchange emails with Linda F Cantor and Nicholas Troszak re broker and insurance policy information, exchange emails with Willis re information, (3 x 0.2)	0.60	825.00	\$495.00
07/11/14	IAWN	Exchange emails with Jeremiah, Linda F Cantor and Nicholas Troszak, re documents from broker found	0.10	825.00	\$82.50
Task Code Total			1.10		\$907.50

Litigation (Non-Bankruptcy)

07/07/14	LFC	Review IRS summons and correspondence re same with trustee and his professionals	0.20	850.00	\$170.00
Task Code Total			0.20		\$170.00

Stay Litigation [B140]

07/07/14	LFC	Review FMC RFS motion and documents	0.20	850.00	\$170.00
Task Code Total			0.20		\$170.00

Total professional services: 56.50 **\$36,047.50**

Costs Advanced:

07/01/2014	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30
07/01/2014	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30

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07/02/2014	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30
07/02/2014	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30
07/03/2014	PO	59935.00001 :Postage Charges for 07-03-14	\$1.80
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07/03/2014	RE2	SCAN/COPY (4 @0.10 PER PG)	\$0.40
07/07/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
07/07/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
07/07/2014	RE2	SCAN/COPY (6 @0.10 PER PG)	\$0.60
07/07/2014	RE2	SCAN/COPY (6 @0.10 PER PG)	\$0.60
07/08/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
07/08/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
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07/09/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20

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07/09/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
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07/14/2014	PO	59935.00002 :Postage Charges for 07-14-14	\$8.37
07/14/2014	RE	(37 @0.20 PER PG)	\$7.40
07/14/2014	RE	(78 @0.20 PER PG)	\$15.60
07/14/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/14/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
07/15/2014	RE2	SCAN/COPY (4 @0.10 PER PG)	\$0.40
07/16/2014	RE2	SCAN/COPY (53 @0.10 PER PG)	\$5.30
07/16/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
07/16/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50

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07/16/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
07/18/2014	LN	59935.00002 Lexis Charges for 07-18-14	\$25.98
07/23/2014	FE	59935.00002 FedEx Charges for 07-23-14	\$8.53
07/23/2014	PO	59935.00002 :Postage Charges for 07-23-14	\$0.90
07/23/2014	RE	(22 @0.20 PER PG)	\$4.40
07/25/2014	FE	59935.00002 FedEx Charges for 07-25-14	\$8.53
07/25/2014	RE	(14 @0.20 PER PG)	\$2.80

Total Expenses: **\$106.51**

Summary:

Total professional services	\$36,047.50
Total expenses	\$106.51
Net current charges	\$36,154.01
Net balance forward	\$26,326.43
Total balance now due	\$62,480.44

BDD	Dassa, Beth D.	0.40	295.00	\$118.00
FSH	Harrison, Felice S.	3.00	295.00	\$885.00
IAWN	Nasatir, Iain A. W.	1.10	825.00	\$907.50
JJK	Kim, Jonathan J.	21.30	665.00	\$14,164.50
JSP	Pomerantz, Jason S.	10.40	665.00	\$6,916.00
LFC	Cantor, Linda F.	13.00	850.00	\$11,050.00
MAM	Matteo, Mike A.	4.90	265.00	\$1,298.50
PJJ	Jeffries, Patricia J.	2.40	295.00	\$708.00
		<hr/> 56.50		<hr/> \$36,047.50

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Task Code Summary

		Hours	Amount
AA	Asset Analysis/Recovery[B120]	4.30	\$3,192.50
AC	Avoidance Actions	4.90	\$1,298.50
AD	Asset Disposition [B130]	32.40	\$21,934.50
AR	Accounts Receivable	7.30	\$4,854.50
BL	Bankruptcy Litigation [L430]	2.20	\$649.00
CA	Case Administration [B110]	2.60	\$2,006.50
CO	Claims Admin/Objections[B310]	0.70	\$576.50
FF	Financial Filings [B110]	0.60	\$288.00
IC	Insurance Coverage	1.10	\$907.50
LN	Litigation (Non-Bankruptcy)	0.20	\$170.00
SL	Stay Litigation [B140]	0.20	\$170.00
		56.50	\$36,047.50

Expense Code Summary

Federal Express [E108]	\$17.06
Lexis/Nexis- Legal Research [E	\$25.98
Postage [E108]	\$11.07
Reproduction Expense [E101]	\$30.20
Reproduction/ Scan Copy	\$22.20
	\$106.51

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

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Client 59935

Matter 00002

LFC

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 08/31/2014

FEES	\$51,182.50
EXPENSES	\$357.04
TOTAL CURRENT CHARGES	\$51,539.54
BALANCE FORWARD	\$62,480.44
LAST PAYMENT	\$0.00
TOTAL BALANCE DUE	\$114,019.98
PREPAID BALANCE	\$0.00

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Summary of Services by Professional

ID	Name	Title	Rate	Hours	Amount
BDD	Dassa, Beth D.	Paralegal	295.00	2.90	\$855.50
FSH	Harrison, Felice S.	Paralegal	295.00	8.80	\$2,596.00
JJK	Kim, Jonathan J.	Counsel	665.00	39.90	\$26,533.50
JKH	Hunter, James K. T.	Counsel	795.00	4.10	\$3,259.50
JSP	Pomerantz, Jason S.	Counsel	665.00	1.70	\$1,130.50
LAF	Forrester, Leslie A.	Other	295.00	0.50	\$147.50
LFC	Cantor, Linda F.	Partner	850.00	19.60	\$16,660.00
				77.50	\$51,182.50

Summary of Services by Task Code

Task Code	Description	Hours	Amount
AA	Asset Analysis/Recovery[B120]	4.10	\$3,245.50
AD	Asset Disposition [B130]	33.20	\$24,335.00
AR	Accounts Receivable	0.80	\$532.00
BL	Bankruptcy Litigation [L430]	2.10	\$1,669.50
CA	Case Administration [B110]	1.80	\$753.00
CP	Compensation Prof. [B160]	0.30	\$255.00
EC	Executory Contracts [B185]	0.20	\$170.00
FF	Financial Filings [B110]	35.00	\$20,222.50
		77.50	\$51,182.50

Summary of Expenses

Description	Amount
Conference Call [E105]	\$1.23
Federal Express [E108]	\$107.28
Lexis/Nexis- Legal Research [E	\$196.13
Pacer - Court Research	\$19.50
Reproduction/ Scan Copy	\$32.90

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\$357.04

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
08/11/2014	JSP	AA	Review correspondence, including balance sheet information, from D. Sloan (On the Rocks)	0.30	665.00	\$199.50
08/14/2014	JSP	AA	Confer with T. Neilson, N. Trozak and D. Halpin regarding On the Rocks	0.40	665.00	\$266.00
08/20/2014	LFC	AA	Telephone call with Nick Troszak re OTR accounts receivable and operations	0.20	850.00	\$170.00
08/22/2014	JKH	AA	Complete A-Mark document requests and office conferences with Linda F. Cantor, telephone conference and emails with Troszak, Neilson regarding same.	2.00	795.00	\$1,590.00
08/22/2014	LFC	AA	Review 2004 examination information data requests and draft pleadings	0.40	850.00	\$340.00
08/22/2014	LFC	AA	Review and revise draft letter to Department of Justice and email memorandum re same	0.80	850.00	\$680.00
				4.10		\$3,245.50

Asset Disposition [B130]

08/06/2014	JJK	AD	Emails Cantor on sale/procedures motion and related docs; call Cantor on same and dates, etc. (0.2); emails Cantor on service matters; revise sale/procedures motion and related docs; emails Neilson on dates, deadlines, etc.	1.10	665.00	\$731.50
08/06/2014	JJK	AD	Emails Cantor on sale related dates/deadlines.	0.10	665.00	\$66.50
08/06/2014	LFC	AD	Confer with Jonathan J Kim re sale pleadings and sale issues	0.30	850.00	\$255.00
08/06/2014	LFC	AD	Review revised sale pleadings and procedures order	0.40	850.00	\$340.00
08/07/2014	JJK	AD	Emails Neilson, Cantor on sale/procedures motion matters (0.2); call clerk re: dates, etc. (0.2); call Cantor on same (0.1); break out motion into separate motions, declarations, etc. and emails Cantor, Neilson on same (1.8); emails Cantor, Tsorak on potential bidders, website info., etc. (0.3); call Cantor on motions (0.2); emails Hinojosa on filing/service (0.2); call Cantor on service, etc. (0.1); emails Washington on interested parties lists (0.1).	3.20	665.00	\$2,128.00
08/07/2014	LFC	AD	Work on sale documents and address creditor comments	0.70	850.00	\$595.00
08/08/2014	JJK	AD	Emails Neilson on sale, stalking horse, date issues.	0.10	665.00	\$66.50
08/08/2014	JJK	AD	Emails Cantor, Neilson, Tsorak on customer,	0.10	665.00	\$66.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			privacy issues.			
08/08/2014	LFC	AD	Review and respond to customer inquiries re asset sale	0.20	850.00	\$170.00
08/08/2014	LFC	AD	Review and consider privacy issues in asset sale	0.30	850.00	\$255.00
08/08/2014	LFC	AD	Review/analysis re privacy matters, ombudsman reports and case law re process in connection with sale of customer list and numerous email memoranda re same	0.80	850.00	\$680.00
08/09/2014	JJK	AD	Emails Neilson, Tsorak re: customer, privacy, related matters.	0.10	665.00	\$66.50
08/11/2014	JJK	AD	Emails Cantor, Neilson, Ksorak re: privacy policy, sale, related issues (0.3); call Cantor on same (0.5); prepare notice re: sale/procedures motions and emails Cantor on same (0.4); emails Cantor, Neilson on call (0.1).	1.30	665.00	\$864.50
08/11/2014	LFC	AD	Review and address customer link, sale issues and ombudsman retention	0.50	850.00	\$425.00
08/11/2014	LFC	AD	Review draft notice of withdrawal	0.10	850.00	\$85.00
08/12/2014	LFC	AD	Numerous telephone calls and email memoranda re privacy policy and asset sale	1.20	850.00	\$1,020.00
08/12/2014	LAF	AD	Locate old versions of website.	0.50	295.00	\$147.50
08/12/2014	JJK	AD	Emails Cantor on privacy policy, ombudsman, sale, related issues (0.4); emails Forrester on debtor website issues (0.1); call Fried on ombudsman, sale, related issues (0.5); call Cantor on same (0.5); research/analysis re: Cal. privacy, related laws (2.3); emails Neilson on notes re: ombudsman, related issues (0.8).	4.20	665.00	\$2,793.00
08/12/2014	LFC	AD	Respond to purchaser calls and emails	0.30	850.00	\$255.00
08/12/2014	LFC	AD	Review additional information re privacy matters and numerous emails re same	0.50	850.00	\$425.00
08/13/2014	JJK	AD	Emails Neilson on ombudsman issues (0.1); research re: sale/privacy issues (4.0).	4.10	665.00	\$2,726.50
08/13/2014	LFC	AD	Conference call with Trustee and conference with U.S. Trustee re sale of customer lists	0.70	850.00	\$595.00
08/13/2014	LFC	AD	Draft email memorandum outlining sale issues for US Trustee	0.20	850.00	\$170.00
08/14/2014	JJK	AD	Emails Cantor on sale related issues (0.1); conf. Cantor on sale, ombudsman, related issues (0.1); emails Cantor, Neilson on sale, case, other issues (0.3).	0.50	665.00	\$332.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/14/2014	LFC	AD	Follow-up telephone call with U.S. Trustee's office re asset sale	0.10	850.00	\$85.00
08/14/2014	LFC	AD	Prepare for and conference call with Tanya Forsheist re sale of consumer information	0.50	850.00	\$425.00
08/14/2014	LFC	AD	Review and respond to sale inquiries	0.20	850.00	\$170.00
08/14/2014	LFC	AD	Telephone conferences with consumer privacy specialists	0.60	850.00	\$510.00
08/14/2014	LFC	AD	Review cases re protection of consumer information	0.60	850.00	\$510.00
08/15/2014	JJK	AD	Conf. Neilson, Cantor on sale issues, Schedules, other case issues (0.6).	0.60	665.00	\$399.00
08/15/2014	LFC	AD	Conference call re sale of assets, filing of schedules and statements and causes of action against third parties	0.60	850.00	\$510.00
08/15/2014	LFC	AD	Conferences re ombudsman retention with potential parties	0.20	850.00	\$170.00
08/15/2014	LFC	AD	Confer with potential purchaser re sale of customer lists	0.10	850.00	\$85.00
08/17/2014	JJK	AD	Emails Neilson, Cantor, Tsorak on potential customer objections.	0.10	665.00	\$66.50
08/19/2014	JJK	AD	Emails Tsorak on customer analysis (0.1); emails Cantor on sale/transaction matters (0.1)	0.20	665.00	\$133.00
08/20/2014	JJK	AD	Emails Cantor on customer/sale issues; emails Neilson, Cantor, Tsorak on call on case issues; emails Cantor on customer lists matters.	0.50	665.00	\$322.50
08/20/2014	LFC	AD	Address sale issues	0.30	850.00	\$255.00
08/21/2014	JJK	AD	Conf. Neilson, Cantor, et al., on sale, customer, related matters.	0.70	665.00	\$465.50
08/21/2014	JJK	AD	Conf. Cantor on ombudsman, sale, other matters.	0.20	665.00	\$133.00
08/21/2014	JJK	AD	Emails Cantor on ombudsman, etc.; review precedents on ombudsman materials.	0.30	665.00	\$199.50
08/21/2014	JJK	AD	Call Cantor on sale, ombudsman, related issues (0.2); emails Cantor, Tsorak on customer lists.	0.30	665.00	\$199.50
08/21/2014	LFC	AD	Telephone conferences with Tulving prospective purchaser, Michael Kobienz	0.30	850.00	\$255.00
08/21/2014	LFC	AD	Telephone conference with Tim Yoo re ombudsman requirements	0.20	850.00	\$170.00
08/21/2014	LFC	AD	Numerous telephone calls re ombudsman retention	0.30	850.00	\$255.00
08/21/2014	LFC	AD	Conferences with Jonathan J Kim re sale of assets	0.60	850.00	\$510.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/21/2014	LFC	AD	E-mails re sale of assets	0.40	850.00	\$340.00
08/21/2014	LFC	AD	Conference call with trustee, Nick Trozak and Jonathan J Jim re sale of assets	0.70	850.00	\$595.00
08/21/2014	LFC	AD	Draft email memorandum re ombudsman retention	0.10	850.00	\$85.00
08/26/2014	JJK	AD	Call Cantor on ombudsman, Schedules, case matters (0.6); emails Tsorak on customer matters (0.1); revise motion to seal Schedules, etc. and related docs. (0.3); review email from Neilson on stalking horse (0.1).	1.10	665.00	\$731.50
08/26/2014	LFC	AD	Telephone conferences with Jonathan J Kim re Tulving sale issues and meetings with Victoria A Newmark	0.50	850.00	\$425.00
08/27/2014	JJK	AD	Emails Neilson, Tsorak re: customer list issues (0.1); emails Cantor on ombudsman issues (0.1); call Cantor on same (0.1); emails Neilson on same (0.1); emails Cantor, Neilson on ombudsman, sale related issues (0.1); call Cantor on APA (0.1).	0.60	665.00	\$399.00
08/27/2014	LFC	AD	Telephone conference with prospective ombudsman and email memoranda re process	0.30	850.00	\$255.00
08/27/2014	LFC	AD	Confer with OUST re ombudsman and asset sale and email memoranda re filing of schedules	0.10	850.00	\$85.00
08/28/2014	JJK	AD	Emails Cantor, Neilson on stalking horse, sale issues (0.1).	0.10	665.00	\$66.50
08/28/2014	LFC	AD	Conference call with sale of assets	0.30	850.00	\$255.00
				33.20	\$24,335.00	

Accounts Receivable

08/18/2014	JSP	AR	Correspondence regarding On The Rocks	0.20	665.00	\$133.00
08/20/2014	JSP	AR	Correspondence to/from D. Sloan and D. Halpin (On The Rocks)	0.20	665.00	\$133.00
08/28/2014	JSP	AR	Confer with T. Neilson and others regarding On The Rocks	0.40	665.00	\$266.00
				0.80	\$532.00	

Bankruptcy Litigation [L430]

08/11/2014	JKH	BL	Office conferences with, telephone conference and emails Linda F. Cantor and Nicholas Troszak regarding A-Mark document requests, accounting detail and proof of claim and review same.	0.70	795.00	\$556.50
08/21/2014	JKH	BL	Emails Linda F. Cantor regarding, begin preparation	1.40	795.00	\$1,113.00

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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		of A-Mark document requests.	<u>2.10</u>		<u>\$1,669.50</u>

Case Administration [B110]

08/07/2014	JSP	CA	Correspondence regarding schedules and SOFA	0.20	665.00	\$133.00
08/08/2014	FSH	CA	Prepare correspondence to Linda F. Cantor regarding critical dates update.	0.10	295.00	\$29.50
08/08/2014	FSH	CA	Review docket and obtain all hearing dates and deadline dates and update critical dates memo and transmit to Linda F. Cantor and Jason S Pomerantz.	0.70	295.00	\$206.50
08/11/2014	FSH	CA	Update critical dates memo and transmit to attorneys. Attend to calendar issue.	0.20	295.00	\$59.00
08/14/2014	FSH	CA	Review correspondence from Linda F. Cantor regarding customer lists and provide precedent and response.	0.20	295.00	\$59.00
08/21/2014	JJK	CA	Emails Cantor, Neilson on sale matters.	0.10	665.00	\$66.50
08/22/2014	JJK	CA	Email Neilson re: Zolot email on accounting/investigation.	0.10	665.00	\$66.50
08/22/2014	JJK	CA	Review Cantor revisions to letter to K. Zolot.	0.10	665.00	\$66.50
08/29/2014	JJK	CA	Emails Cantor on mtm to seal Schedules issues.	0.10	665.00	\$66.50
			<u>1.80</u>		<u>\$753.00</u>	

Compensation Prof. [B160]

08/18/2014	LFC	CP	Review invoices and draft memorandum re fees and expenses for trustee purposes	0.30	850.00	\$255.00
				<u>0.30</u>		<u>\$255.00</u>

Executory Contracts [B185]

08/18/2014	LFC	EC	Review leases and contracts matters for preparation of schedules	0.20	850.00	\$170.00
				<u>0.20</u>		<u>\$170.00</u>

Financial Filings [B110]

08/04/2014	BDD	FF	Conference with N. Troszak re Schedules/Statement of Financial Affairs	0.20	295.00	\$59.00
08/04/2014	BDD	FF	Email to M. Kulick re Schedules/SOFAs	0.10	295.00	\$29.50
08/04/2014	BDD	FF	Email to N. Troszak re Schedules/Statement of Financial Affairs	0.10	295.00	\$29.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/12/2014	JJK	FF	Research re: Schedules/filing under seal issues.	0.40	665.00	\$266.00
08/13/2014	JJK	FF	Research Schedules / filing under seal / customer info issues and emails Cantor on same.	4.30	665.00	\$2,859.50
08/13/2014	LFC	FF	Review privacy issues in context of filing schedules and review form of schedules filed in Brookstone and other retail cases dealing with same	1.20	850.00	\$1,020.00
08/14/2014	BDD	FF	Email to L. Cantor re Schedules/SOFAs	0.10	295.00	\$29.50
08/15/2014	JJK	FF	Emails Cantor on motion to file Schedules, etc. under seal (0.2); prepare said motion and related docs (0.9).	1.10	665.00	\$731.50
08/15/2014	LFC	FF	Draft motion to file schedules under seal	0.10	850.00	\$85.00
08/18/2014	JJK	FF	Emails Cantor on seal/Schedules process (0.2); emails Cantor on motion to extend time for Schedules and seal motion (0.4); prepare Schedules seal motion and related docs. and analyze related issues.	4.30	665.00	\$2,859.50
08/18/2014	LFC	FF	Review and address issues re filing schedules under seal	0.30	850.00	\$255.00
08/18/2014	LFC	FF	Review and consider motion to file under seal and extension of schedule filing dates	0.20	850.00	\$170.00
08/19/2014	JJK	FF	Emails Cantor on motion re filing schedules under seal and review revisions and emails Cantor on same.	0.20	665.00	\$133.00
08/19/2014	LFC	FF	Review and revise draft motion to file schedules under seal	0.40	850.00	\$340.00
08/19/2014	LFC	FF	Revise and finalize motion to file under seal, declaration and order thereon	0.30	850.00	\$255.00
08/20/2014	JJK	FF	Consider Schedules issues; prepare motion for extension of time re: Schedules and dec.; emails Cantor related to same; emails Tsorak on same.	2.30	665.00	\$1,529.50
08/20/2014	LFC	FF	Review schedules/statements drafts	0.30	850.00	\$255.00
08/20/2014	BDD	FF	Email to N. Troszak re Schedules/Statement of Financial Affairs	0.10	295.00	\$29.50
08/22/2014	JJK	FF	Prepare schedules extension motion, declaration, order.	0.70	665.00	\$465.50
08/22/2014	FSH	FF	Review correspondence from Todd Neilson regarding schedule F and statement of financial affairs.	0.10	295.00	\$29.50
08/25/2014	JJK	FF	Emails Cantor on Schedules preparation (0.1); prepare app. to shorten time on Schedules ext.	2.60	665.00	\$1,729.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			motion and consider issues (1.0); emails Harrison on Schedules and review and emails Cantor, Harrison, Tsorak on revisions to Schedules info (1.4); emails Tsorak on Schedules info (0.1).			
08/25/2014	LFC	FF	Review data for schedules	0.20	850.00	\$170.00
08/25/2014	LFC	FF	Review first draft of schedules	0.20	850.00	\$170.00
08/25/2014	FSH	FF	Review and respond to correspondence from Jonathan Kim and Linda F. Cantor regarding schedules for motion to file under seal.	0.30	295.00	\$88.50
08/25/2014	FSH	FF	Attend to issues with preparing schedule F and prepare same.	1.40	295.00	\$413.00
08/25/2014	FSH	FF	Review correspondence from Nick Troszak regarding schedule F.	0.10	295.00	\$29.50
08/26/2014	LFC	FF	Conferences with Felice Harrison and review schedules and characterization issues	0.20	850.00	\$170.00
08/26/2014	JJK	FF	Emails Harrison, Cantor, Tsorak on Schedules matters; review draft Schedules and emails Tsorak on same.	1.00	665.00	\$665.00
08/26/2014	LFC	FF	Review and address customer data and preparation of schedules	0.30	850.00	\$255.00
08/26/2014	FSH	FF	Review and respond to numerous correspondence with Nick Troszak regarding Schedule F and update schedule F into bankruptcy program.	0.80	295.00	\$236.00
08/26/2014	FSH	FF	Numerous correspondence with Jonathan Kim regarding schedules and bankruptcy program.	0.30	295.00	\$88.50
08/26/2014	FSH	FF	Additional correspondence with Nick and prepare schedule D schedule.	0.40	295.00	\$118.00
08/27/2014	JJK	FF	Review draft Schedules/SOFA and emails Tsorak on same (0.5); call Cantor on sealing issues (0.1); emails Dassa on same (0.1); emails Harrison on SOFA issues (0.2); revise motion to seal and compile motion, exhibits and dec. (1.5); emails Dassa on sealing issues (0.1); emails Cantor on same (0.1); conf. Dassa on same (0.1); emails Neilson on motion to seal (0.2).	2.90	665.00	\$1,928.50
08/27/2014	LFC	FF	Review and comment re motion to file customer information under seal	0.20	850.00	\$170.00
08/27/2014	LFC	FF	Review SOFA and schedules and comments	0.30	850.00	\$255.00
08/27/2014	BDD	FF	Work with J. Kim on motion to file docs under seal	0.40	295.00	\$118.00
08/27/2014	BDD	FF	Calls with Court re motion to file docs under seal	0.20	295.00	\$59.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/27/2014	BDD	FF	Email to J. Kim re motion to file docs under seal	0.10	295.00	\$29.50
08/27/2014	FSH	FF	Review and respond to numerous correspondence with Jonathan Kim regarding schedules and exhibits to Motion to file under seal.	0.20	295.00	\$59.00
08/27/2014	FSH	FF	Prepare correspondence to Nick Troszak regarding questions about spreadsheet and review responses.	0.30	295.00	\$88.50
08/27/2014	FSH	FF	Review draft of Statement of Financial Affairs.	0.20	295.00	\$59.00
08/27/2014	FSH	FF	Prepare schedule B, D, E, G & F based upon documents sent by Nick Troszak with special attention to dividing the Schedule F creditors in 2 parts.	3.10	295.00	\$914.50
08/27/2014	FSH	FF	Compile exhibit for Motion to File Under Seal.	0.30	295.00	\$88.50
08/27/2014	FSH	FF	Review correspondence from Todd Neilson regarding schedules and statement of affairs.	0.10	295.00	\$29.50
08/28/2014	JJK	FF	Emails Cantor, Dassa on Schedules issues (0.1); conf. Dassa on sealing motion issues (0.1).	0.20	665.00	\$133.00
08/28/2014	BDD	FF	Email to L. Cantor re Schedules/Statement of Financial Affairs	0.10	295.00	\$29.50
08/28/2014	BDD	FF	Address issues re motion to file docs under seal	1.40	295.00	\$413.00
08/29/2014	LFC	FF	Telephone conference with court clerk re motion to file under seal and confer with Beth Dassa and others re revised filing procedures	0.30	850.00	\$255.00
08/29/2014	BDD	FF	Email to L. Cantor re motion to file docs under seal	0.10	295.00	\$29.50
				<u>35.00</u>		<u>\$20,222.50</u>
TOTAL SERVICES FOR THIS MATTER:						<u>\$51,182.50</u>

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Expenses

07/08/2014	CC	Conference Call [E105] AT&T Conference Calls, LFC	1.23
08/07/2014	FE	59935.00002 FedEx Charges for 08-07-14	8.53
08/07/2014	FE	59935.00002 FedEx Charges for 08-07-14	8.53
08/07/2014	FE	59935.00002 FedEx Charges for 08-07-14	8.53
08/07/2014	FE	59935.00002 FedEx Charges for 08-07-14	8.53
08/07/2014	FE	59935.00002 FedEx Charges for 08-07-14	10.99
08/07/2014	FE	59935.00002 FedEx Charges for 08-07-14	8.53
08/07/2014	RE2	SCAN/COPY (18 @0.10 PER PG)	1.80
08/07/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/07/2014	RE2	SCAN/COPY (26 @0.10 PER PG)	2.60
08/07/2014	RE2	SCAN/COPY (38 @0.10 PER PG)	3.80
08/07/2014	RE2	SCAN/COPY (35 @0.10 PER PG)	3.50
08/07/2014	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
08/07/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/07/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/07/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/07/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/07/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/07/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/07/2014	RE2	SCAN/COPY (37 @0.10 PER PG)	3.70
08/08/2014	RE2	SCAN/COPY (39 @0.10 PER PG)	3.90
08/08/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20

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08/12/2014	FE	59935.00002 FedEx Charges for 08-12-14	8.53
08/12/2014	FE	59935.00002 FedEx Charges for 08-12-14	8.53
08/12/2014	FE	59935.00002 FedEx Charges for 08-12-14	8.53
08/12/2014	FE	59935.00002 FedEx Charges for 08-12-14	8.53
08/12/2014	FE	59935.00002 FedEx Charges for 08-12-14	10.99
08/12/2014	FE	59935.00002 FedEx Charges for 08-12-14	8.53
08/12/2014	LN	59935.00002 Lexis Charges for 08-12-14	81.33
08/12/2014	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
08/12/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/12/2014	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
08/13/2014	LN	59935.00002 Lexis Charges for 08-13-14	67.30
08/14/2014	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
08/14/2014	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
08/18/2014	LN	59935.00002 Lexis Charges for 08-18-14	47.50
08/18/2014	RE2	SCAN/COPY (14 @0.10 PER PG)	1.40
08/19/2014	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
08/22/2014	RE2	SCAN/COPY (12 @0.10 PER PG)	1.20
08/22/2014	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
08/25/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/25/2014	RE2	SCAN/COPY (14 @0.10 PER PG)	1.40
08/25/2014	RE2	SCAN/COPY (14 @0.10 PER PG)	1.40
08/31/2014	PAC	Pacer - Court Research	19.50

Total Expenses for this Matter **\$357.04**

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

September 30, 2014

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Client 59935

Matter 00002

LFC

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 09/30/2014

FEES	\$17,321.00
EXPENSES	\$573.68
TOTAL CURRENT CHARGES	\$17,894.68
BALANCE FORWARD	\$114,019.98
TOTAL BALANCE DUE	\$131,914.66

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	2.00	\$1,478.00
AD	Asset Disposition [B130]	5.50	\$2,677.00
AR	Accounts Receivable	3.70	\$2,460.50
BL	Bankruptcy Litigation [L430]	0.30	\$255.00
CA	Case Administration [B110]	4.40	\$3,037.00
CO	Claims Admin/Objections[B310]	1.90	\$1,337.50
FF	Financial Filings [B110]	14.00	\$5,906.00
LN	Litigation (Non-Bankruptcy)	0.20	\$170.00
		<hr/> 32.00	<hr/> \$17,321.00

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	295.00	5.00	\$1,475.00
FSH	Harrison, Felice S.	Paralegal	295.00	9.80	\$2,891.00
JJK	Kim, Jonathan J.	Counsel	665.00	3.80	\$2,527.00
JSP	Pomerantz, Jason S.	Counsel	665.00	5.20	\$3,458.00
LFC	Cantor, Linda F.	Partner	850.00	8.20	\$6,970.00
			<hr/> 32.00	<hr/> \$17,321.00	

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$16.98
Filing Fee [E112]	\$30.00
Legal Vision Atty Mess Service	\$355.00
Pacer - Court Research	\$70.90
Reproduction Expense [E101]	\$76.60
Reproduction/ Scan Copy	\$24.20
	<hr/> \$573.68

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
09/17/2014	LFC	AA	Meeting with Jason Pomerantz re Tulving claim and cause of action	0.30	850.00	\$255.00
09/17/2014	LFC	AA	Review trustee memorandum re coin inventory valuation matters	0.20	850.00	\$170.00
09/17/2014	LFC	AA	Review status of OTR discussions and confer with Jason Pomerantz re same	0.20	850.00	\$170.00
09/17/2014	JSP	AA	Confer with T. Neilson and others regarding potential assets	0.50	665.00	\$332.50
09/18/2014	JSP	AA	Analysis regarding remaining assets to administer	0.70	665.00	\$465.50
09/24/2014	LFC	AA	Revise 2004 examination motion for A-Mark	0.10	850.00	\$85.00
				2.00		\$1,478.00

Asset Disposition [B130]						
09/02/2014	JJK	AD	Emails Cantor on sale motion, pleadings, etc.	0.20	665.00	\$133.00
09/02/2014	LFC	AD	Telephone conference with prospective asset purchaser	0.10	850.00	\$85.00
09/03/2014	JJK	AD	Emails Cantor on ombudsman, appointment, etc.	0.10	665.00	\$66.50
09/03/2014	LFC	AD	Review and comments re draft stipulation re appointment of ombudsman and emails to and from trustee re same	0.30	850.00	\$255.00
09/03/2014	LFC	AD	Email memoranda re statements filing and motion to file under seal	0.20	850.00	\$170.00
09/03/2014	LFC	AD	E-mails and telephone calls re potential appointment of Ombudsman to sell customer lists	0.20	850.00	\$170.00
09/08/2014	LFC	AD	Review stipulation and order re ombudsman	0.10	850.00	\$85.00
09/12/2014	FSH	AD	Prepare motion under 9019 to settle with the Debtor as to the value of the real property and certain vehicles belong to the estate and for authorization to sell the Estate's equity interest in the property; preparation of declaration of David Gottlieb in support thereof.	3.50	295.00	\$1,032.50
09/17/2014	LFC	AD	Conference call with Todd Neilson, David Judd, Nick Trouszack and Jason Pomerantz re cause of action and disposition of assets	0.50	850.00	\$425.00
09/30/2014	LFC	AD	Review proposed sale pleadings and required consumer privacy information revisions	0.30	850.00	\$255.00
				5.50		\$2,677.00

Accounts Receivable						
09/03/2014	JSP	AR	Prepare for and confer with D. Halpin and D. SLoan	0.70	665.00	\$465.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			regarding On The Rocks			
09/03/2014	JSP	AR	Confer with T. Neilson, D. Judd and N. Troszak regarding On The Rocks	0.30	665.00	\$199.50
09/16/2014	JSP	AR	Follow up regarding AR demand letters	0.60	665.00	\$399.00
09/17/2014	JSP	AR	Multiple calls with T. Neilson regarding On The Rocks	0.40	665.00	\$266.00
09/17/2014	JSP	AR	Prepare for and participate in conference call with D. Sloan and D. Halpin regarding amounts owed by On The Rocks	0.80	665.00	\$532.00
09/19/2014	JSP	AR	Analysis regarding settlement offer - On The Rocks - and counter to same	0.60	665.00	\$399.00
09/22/2014	JSP	AR	Confer with T. Neilson regarding On The Rocks proposal and counter to same	0.30	665.00	\$199.50
				3.70		\$2,460.50

Bankruptcy Litigation [L430]

09/15/2014	LFC	BL	Telephone call from creditor re claim	0.10	850.00	\$85.00
09/23/2014	LFC	BL	Revise A-Mark 2004 pleadings	0.20	850.00	\$170.00
				0.30		\$255.00

Case Administration [B110]

09/01/2014	JJK	CA	Review Neilson's draft letter to customers.	0.10	665.00	\$66.50
09/02/2014	JJK	CA	Emails Cantor, Neilson on letter to customers and review same.	0.30	665.00	\$199.50
09/02/2014	JJK	CA	Emails Kortsak, Neilson on letters to creditors, POCs, etc.	0.20	665.00	\$133.00
09/03/2014	JJK	CA	Emails Cantor, Neilson on Schedules, Schedules extension, sealing thereof, etc.	0.30	665.00	\$199.50
09/10/2014	JJK	CA	Emails Dassa, Neilson, Troszak on Schedules/SOFA matters.	0.30	665.00	\$199.50
09/10/2014	JJK	CA	Emails Cantor, Neilson, Troszak on ombudsman matters.	0.20	665.00	\$133.00
09/11/2014	JJK	CA	Emails Neilson on Trustee report.	0.10	665.00	\$66.50
09/12/2014	JJK	CA	Emails Cantor re: motion to seal Schedules, etc.	0.10	665.00	\$66.50
09/12/2014	LFC	CA	Review and revise Tulving Report	1.00	850.00	\$850.00
09/12/2014	LFC	CA	Review and comment re verification of Creditor Matrix	0.10	850.00	\$85.00
09/18/2014	LFC	CA	Review case status and fee matters	0.30	850.00	\$255.00
09/18/2014	LFC	CA	Confer with Jason Pomerantz re case operations	0.20	850.00	\$170.00
09/19/2014	FSH	CA	Telephone call with Andrea from Bankruptcy court	0.20	295.00	\$59.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			regarding problem with deficiency notices from court.			
09/19/2014	FSH	CA	Prepare correspondence to Linda F. Cantor regarding conversation with court.	0.10	295.00	\$29.50
09/19/2014	FSH	CA	Prepare correspondence to Todd Neilson regarding verification of amended mailing list and update critical dates memo.	0.30	295.00	\$88.50
09/23/2014	LFC	CA	Review and consider memorandum re Department of Justice discussions	0.10	850.00	\$85.00
09/23/2014	LFC	CA	Confer with Jason S. Pomerantz re case administration matters	0.10	850.00	\$85.00
09/24/2014	JSP	CA	Confer with T. Neilson regarding remaining assets to administer	0.30	665.00	\$199.50
09/29/2014	JJK	CA	Emails Cantor on case status, timing.	0.10	665.00	\$66.50
				4.40	\$3,037.00	

Claims Admin/Objections[B310]

09/02/2014	LFC	CO	Review and revise proposed letter to creditors	0.50	850.00	\$425.00
09/02/2014	LFC	CO	Further revise letter to creditors	0.20	850.00	\$170.00
09/08/2014	LFC	CO	Review building and claims status	0.10	850.00	\$85.00
09/15/2014	FSH	CO	Review correspondence from Linda F. Cantor regarding creditor call and respond thereto.	0.10	295.00	\$29.50
09/15/2014	FSH	CO	Telephone call to Wesley Herman regarding his questions about filing a proof of claim.	0.20	295.00	\$59.00
09/22/2014	LFC	CO	Review updated Blog and status of claims	0.10	850.00	\$85.00
09/22/2014	FSH	CO	Review entered order on stipulation and forward to Seth Shapiro with correspondence.	0.20	295.00	\$59.00
09/26/2014	LFC	CO	Review administrative claim notice and underlying transactions with debtor and email re same	0.30	850.00	\$255.00
09/26/2014	LFC	CO	Review pleadings re Gugasian contracts	0.10	850.00	\$85.00
09/29/2014	LFC	CO	Review Gibbons update re claims and landlord claims	0.10	850.00	\$85.00
				1.90	\$1,337.50	

Financial Filings [B110]

09/01/2014	JJK	FF	Review/revise schedules motion and app. to shorten time and emails Cantor on same.	1.00	665.00	\$665.00
09/02/2014	JJK	FF	Call Cantor on schedules sealing motion issues (0.1); emails Cantor on same (0.1).	0.20	665.00	\$133.00
09/02/2014	LFC	FF	Confer with Beth Dassa re filing of schedules under seal	0.10	850.00	\$85.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/02/2014	LFC	FF	Conferences with Beth Dassa re submission of pleadings to file documents under seal	0.30	850.00	\$255.00
09/03/2014	LFC	FF	Review and revise motion to extend time to file schedules under seal and pending motion to seal	0.20	850.00	\$170.00
09/04/2014	BDD	FF	Call to chambers re documents to be filed under seal (Schedules/SOFAs)	0.10	295.00	\$29.50
09/04/2014	BDD	FF	Email to L. Cantor re documents to be filed under seal	0.10	295.00	\$29.50
09/08/2014	JJK	FF	Emails Cantor, Harrison, Troszak, Neilson on Schedules related matters.	0.40	665.00	\$266.00
09/08/2014	BDD	FF	Contact court re filing documents under seal	0.20	295.00	\$59.00
09/08/2014	BDD	FF	Email to L. Cantor re filing documents under seal (schedules/SOFAs)	0.10	295.00	\$29.50
09/08/2014	FSH	FF	Update schedules for September 10 filing.	1.20	295.00	\$354.00
09/08/2014	FSH	FF	Review and respond to several emails from Nick Troszack regarding schedules.	0.20	295.00	\$59.00
09/09/2014	JJK	FF	Emails Troszak, Cantor, Harrison on customer, Schedules, related matters.	0.20	665.00	\$133.00
09/09/2014	LFC	FF	Confer with Felice Harrison and Beth Dassa re filing of schedules and statement	0.30	850.00	\$255.00
09/09/2014	BDD	FF	Conference with F. Harrison re Schedules/SOFAs	0.10	295.00	\$29.50
09/09/2014	BDD	FF	Email to L. Cantor re Schedules/SOFAs	0.10	295.00	\$29.50
09/09/2014	FSH	FF	Review correspondence from Linda F. Cantor regarding names for schedule F.	0.10	295.00	\$29.50
09/09/2014	FSH	FF	Review and respond to correspondence from Nick Troszak regarding statement of financial affairs.	0.20	295.00	\$59.00
09/10/2014	LFC	FF	Review and finalize Schedules and Statements for filing	0.20	850.00	\$170.00
09/10/2014	BDD	FF	Revisions/additions to Schedules/SOFAs (and related documents)	2.30	295.00	\$678.50
09/10/2014	BDD	FF	Conferences (several) with L. Cantor re Schedules/SOFAs	0.20	295.00	\$59.00
09/10/2014	BDD	FF	Email to L. Cantor re finalized Schedules/SOFAs	0.10	295.00	\$29.50
09/10/2014	BDD	FF	Email to T. Neilson re finalized Schedules/SOFAs	0.10	295.00	\$29.50
09/10/2014	BDD	FF	Email to L. Cantor re signed Schedules/SOFAs	0.10	295.00	\$29.50
09/10/2014	BDD	FF	Email to N. Troszak re finalized Schedules/SOFAs	0.10	295.00	\$29.50
09/10/2014	BDD	FF	Email to M. Kulick re filing of Schedules/SOFAs	0.10	295.00	\$29.50
09/10/2014	BDD	FF	Email to M. Kulick re schedules summary	0.10	295.00	\$29.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/10/2014	BDD	FF	Review of finalized schedules/sofas and all related documents	0.80	295.00	\$236.00
09/10/2014	BDD	FF	Email to F. Harrison re filed Schedules/SOFAs	0.10	295.00	\$29.50
09/11/2014	BDD	FF	Email to L. Cantor re master mailing list	0.10	295.00	\$29.50
09/11/2014	BDD	FF	Email to F. Harrison re court master mailing list	0.10	295.00	\$29.50
09/11/2014	FSH	FF	Confer with Beth Dassa regarding Notice from Court regarding filing fees.	0.20	295.00	\$59.00
09/12/2014	LFC	FF	Confer with Felice Harrison re ECF filings	0.10	850.00	\$85.00
09/12/2014	LFC	FF	Telephone conference with Court Clerk re order authorizing filing under seal	0.10	850.00	\$85.00
09/12/2014	LFC	FF	Confer with Beth Dassa re schedules and filing under seal order	0.20	850.00	\$170.00
09/12/2014	BDD	FF	Email to L. Cantor re documents to be filed under seal	0.10	295.00	\$29.50
09/12/2014	FSH	FF	Telephone call to court regarding deficiency notice received and prepare correspondence to Linda F. Cantor regarding same.	0.20	295.00	\$59.00
09/12/2014	FSH	FF	Review correspondence from clerk at Santa Ana Court regarding filing a master mailing list and Telephone her regarding same for explanation.	0.20	295.00	\$59.00
09/12/2014	FSH	FF	Prepare verification of master mailing list and modify creditor list for filing with the court.	0.90	295.00	\$265.50
09/12/2014	FSH	FF	Review and respond to correspondence from Heidi from Court regarding deficiency notice.	0.20	295.00	\$59.00
09/12/2014	FSH	FF	Review and respond to correspondence from Linda F. Cantor regarding order on motion to seal and filing schedules under seal.	0.20	295.00	\$59.00
09/12/2014	FSH	FF	Prepare correspondence to Linda F. Cantor regarding master mailing list and verification and review responses.	0.20	295.00	\$59.00
09/15/2014	LFC	FF	Review and comment re creditors' matrix	0.20	850.00	\$170.00
09/15/2014	LFC	FF	Review revised matrix and schedules and comments re same	0.20	850.00	\$170.00
09/15/2014	FSH	FF	Additional revisions to master mailing list and verification.	0.60	295.00	\$177.00
09/15/2014	FSH	FF	Prepare correspondence to Todd Neilson regarding verification and review response.	0.20	295.00	\$59.00
09/15/2014	FSH	FF	Review correspondence from Linda F. Cantor regarding master mailing list.	0.10	295.00	\$29.50
09/15/2014	FSH	FF	Numerous correspondence to and from Linda F. Cantor regarding MML and verification.	0.20	295.00	\$59.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/16/2014	LFC	FF	Review and address Tulving notices with clerk of court	0.10	850.00	\$85.00
09/22/2014	FSH	FF	Review signature page of Todd and respond to correspondence and forward to secretary with instructions for filing MML with court and verification.	0.30	295.00	\$88.50
			<hr/> 14.00		<hr/> \$5,906.00	

Litigation (Non-Bankruptcy)

09/04/2014	LFC	LN	Review and respond to email re pending litigation re Hannes Tulving	0.20	850.00	\$170.00
			<hr/> 0.20		<hr/> \$170.00	

TOTAL SERVICES FOR THIS MATTER:

\$17,321.00

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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Expenses

08/27/2014	LV	Legal Vision Atty/Mess. Service- Santa Ana Bankruptcy Court, Inv. 31166, BDD	197.50
09/02/2014	LV	Legal Vision Atty/Mess. Service- Santa Ana Bankruptcy Court, Inv. 31311, BDD	157.50
09/02/2014	RE	(252 @0.20 PER PG)	50.40
09/02/2014	RE	(125 @0.20 PER PG)	25.00
09/02/2014	RE	(4 @0.20 PER PG)	0.80
09/02/2014	RE	(2 @0.20 PER PG)	0.40
09/02/2014	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
09/02/2014	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
09/08/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/08/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/09/2014	RE2	SCAN/COPY (88 @0.10 PER PG)	8.80
09/10/2014	FE	59935.00002 FedEx Charges for 09-10-14	8.49
09/10/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/10/2014	RE2	SCAN/COPY (88 @0.10 PER PG)	8.80
09/10/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/10/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/10/2014	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
09/10/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
09/10/2014	RE2	SCAN/COPY (26 @0.10 PER PG)	2.60
09/10/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
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09/10/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/17/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
09/22/2014	FE	59935.00002 FedEx Charges for 09-22-14	8.49
09/23/2014	FF	Filing Fee [E112] USBC, Bankruptcy Court, LFC	30.00
09/30/2014	PAC	Pacer - Court Research	70.90
Total Expenses for this Matter			\$573.68

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 09/30/2014

Total Fees	\$17,321.00
Chargeable costs and disbursements	\$573.68
Total Due on Current Invoice.....	\$17,894.68

Outstanding Balance from prior Invoices as of 09/30/2014 **(May not reflect recent payments)**

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
106991	05/31/2014	\$6,995.50	\$234.42	\$7,229.92
106993	06/30/2014	\$17,220.50	\$1,876.01	\$19,096.51
107174	07/31/2014	\$36,047.50	\$106.51	\$36,154.01
107404	08/31/2014	\$51,182.50	\$357.04	\$51,539.54
Total Amount Due on Current and Prior Invoices				\$131,914.66

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

October 31, 2014

Invoice 107986

Client 59935

Matter 00002

LFC

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 10/31/2014

FEES	\$18,957.50
EXPENSES	\$22.90
TOTAL CURRENT CHARGES	\$18,980.40
BALANCE FORWARD	\$131,914.66
TOTAL BALANCE DUE	\$150,895.06

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	1.50	\$1,090.00
AD	Asset Disposition [B130]	16.90	\$12,182.00
AR	Accounts Receivable	4.40	\$2,926.00
CA	Case Administration [B110]	2.40	\$1,688.50
CO	Claims Admin/Objections[B310]	1.60	\$805.00
CP	Compensation Prof. [B160]	0.10	\$66.50
CPO	Comp. of Prof./Others	0.30	\$199.50
		27.20	\$18,957.50

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
FSH	Harrison, Felice S.	Paralegal	295.00	1.20	\$354.00
JJK	Kim, Jonathan J.	Counsel	665.00	13.00	\$8,645.00
JSP	Pomerantz, Jason S.	Counsel	665.00	5.90	\$3,923.50
LFC	Cantor, Linda F.	Partner	850.00	7.10	\$6,035.00
			27.20		\$18,957.50

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Pacer - Court Research	\$0.90
Reproduction/ Scan Copy	\$22.00
	\$22.90

Pachulski Stang Ziehl & Jones LLP
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
10/01/2014	JSP	AA	Analysis regarding remaining assets to administer	0.70	665.00	\$465.50
10/06/2014	LFC	AA	Finalize 2004 Examination for A. Mark	0.40	850.00	\$340.00
10/06/2014	LFC	AA	Review proposed stipulation re On The Rocks claim	0.10	850.00	\$85.00
10/16/2014	JSP	AA	Confer with D. Halpin, D. Sloan and N. Troszak regarding On The Rocks	0.30	665.00	\$199.50
				1.50		\$1,090.00
Asset Disposition [B130]						
10/01/2014	JJK	AD	Emails Neilson re: ombudsman report, etc.	0.10	665.00	\$66.50
10/01/2014	LFC	AD	Review updated claims register and review sale matters, ombudsman appointed	0.30	850.00	\$255.00
10/02/2014	LFC	AD	Review sale, asset disposition and case administration matters	0.20	850.00	\$170.00
10/02/2014	LFC	AD	Email memoranda UST and Trustee re appointment of ombudsman	0.30	850.00	\$255.00
10/08/2014	LFC	AD	Review motion to appoint ombudsman	0.10	850.00	\$85.00
10/09/2014	JJK	AD	Emails Cantor on privacy policy matters (0.2); review prior emails and email W. Avery on privacy policy matters (0.3); review APA and prepare Addendum to APA and emails Cantor on same (1.3).	1.80	665.00	\$1,197.00
10/09/2014	LFC	AD	Review ombudsman inquiries and confer with Jonathan J Kim re privacy policy and related matters	0.30	850.00	\$255.00
10/09/2014	LFC	AD	Review and revise draft correspondence with ombudsman and confer with Jonathan J Kim re same	0.30	850.00	\$255.00
10/09/2014	LFC	AD	Review APA and confer with Jonathan Kim re addendum to adopt privacy policy	0.30	850.00	\$255.00
10/10/2014	JJK	AD	Emails Cantor, Neilson on Addendum and revise same (0.4); email Addendum to Avery (0.1).	0.50	665.00	\$332.50
10/10/2014	LFC	AD	Confer with Jonathan J Kim re privacy policy matters	0.20	850.00	\$170.00
10/13/2014	LFC	AD	Review status of report of ombudsman	0.10	850.00	\$85.00
10/14/2014	JJK	AD	Emails Cantor, Avery re: ombudsman order, etc.	0.20	665.00	\$133.00
10/14/2014	LFC	AD	Review order and correspondence re order appointing ombudsman	0.20	850.00	\$170.00
10/14/2014	LFC	AD	E-mail correspondence re sale and ombudsman appointment	0.20	850.00	\$170.00
10/16/2014	JJK	AD	Call from Avery re: PII issues (0.2); emails Cantor, Neilson on same and consider issues (0.4); emails Neilson, Tsorak on same (0.3); emails Cantor on	2.20	665.00	\$1,463.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			assets issues (0.1); emails Neilson, Cantor on related issues (0.4); call Avery again on PII issues (0.1); emails Cantor, Neilson on same (0.2); call Cantor on same (0.3); emails Neilson on same (0.2).			
10/16/2014	LFC	AD	Review Ombudsman report and conferences with Jonathan Kim and numerous e-mail memoranda with Trustee and Jonathan J Kim	0.80	850.00	\$680.00
10/17/2014	JJK	AD	Emails Neilson on addendum, file issues, etc. (0.3); emails Cantor on revising sale/procedures motions (0.1); emails Neilson, GreatCollections' counsel on addendum matters (0.3); emails Neilson on GreatCollections' emails (0.2); emails GreatCollections' counsel on addendum and revise and emails Cantor, Neilson on same (0.8).	1.70	665.00	\$1,130.50
10/17/2014	LFC	AD	Review stalking horse bidder comments to Sale Addendum and email memoranda re sale matters and revisions to sale document language	0.30	850.00	\$255.00
10/19/2014	JJK	AD	Emails GreatCollections' attorney, Cantor on Addendum matters.	0.20	665.00	\$133.00
10/19/2014	JJK	AD	Emails Avery, GreatCollections' attorney re: Addendum matters.	0.30	665.00	\$199.50
10/19/2014	LFC	AD	Review revised APA Addendum and analysis re outstanding issues	0.30	850.00	\$255.00
10/21/2014	JJK	AD	Emails Tsorak, Cantor on customer files sampling.	0.20	665.00	\$133.00
10/21/2014	LFC	AD	Review email correspondence re document reviews and address sale issues	0.30	850.00	\$255.00
10/22/2014	JJK	AD	Prepare new versions of sale and procedures motions, decs. and order, and consider issues, and emails Cantor on same.	2.80	665.00	\$1,862.00
10/22/2014	LFC	AD	Review revised sale procedures pleadings	0.50	850.00	\$425.00
10/23/2014	JJK	AD	Emails Varten on Addendum; emails Cantor on sale dates/deadlines.	0.20	665.00	\$133.00
10/23/2014	LFC	AD	Review sale documents	0.10	850.00	\$85.00
10/24/2014	JJK	AD	Emails GreatCollections, Cantor on Addendum matters (0.1); call Cantor on sale/procedures/dates (0.1); emails Avery re: possible dates (0.2).	0.40	665.00	\$266.00
10/26/2014	JJK	AD	Emails Russell, Cantor on Addendum matters.	0.10	665.00	\$66.50
10/27/2014	JJK	AD	Emails Cantor, Neilson, Avery on potential hearing dates, addendum, other sale related matters.	0.50	665.00	\$332.50
10/27/2014	LFC	AD	Review sale pleadings and procedures, including ombudsman report	0.30	850.00	\$255.00
10/28/2014	JJK	AD	Review judge's calendar and consider new	0.40	665.00	\$266.00

Pachulski Stang Ziehl & Jones LLP
 Neilson, R. Todd (Tulving)
 59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			dates/deadlines and sale issues.			
10/28/2014	JJK	AD	Emails Cantor, Neilson on Addendum matters and sale/procedures dates matters.	0.20	665.00	\$133.00
				16.90		\$12,182.00

Accounts Receivable

10/02/2014	JSP	AR	Confer with T. Neilson regarding On The Rocks	0.10	665.00	\$66.50
10/03/2014	JSP	AR	Prepare for and participate on call with D. Halpin and D. Sloan regarding On The Rocks	0.40	665.00	\$266.00
10/06/2014	JSP	AR	Prepare for and confer with D. Halpin, D. Sloan and T. Neilson regarding On The Rocks offer/counter-offer	0.80	665.00	\$532.00
10/07/2014	JSP	AR	Prepare for and confer with D. Sloan and D. Halpin regarding stipulated judgment	0.80	665.00	\$532.00
10/08/2014	JSP	AR	Confer with N. Trozak regarding On The Rocks payment schedule	0.20	665.00	\$133.00
10/09/2014	JSP	AR	Review payment schedule from N. Trozak - On The Rocks	0.20	665.00	\$133.00
10/15/2014	JSP	AR	Confer with N. Trozak and D. Halpin regarding On the Rocks (including review of payment schedule)	0.60	665.00	\$399.00
10/21/2014	JSP	AR	Correspondence to D. Sloan and D. Halpin regarding settlement proposal	0.90	665.00	\$598.50
10/28/2014	JSP	AR	Correspondence regarding On The Rocks	0.30	665.00	\$199.50
10/31/2014	JSP	AR	Confer with D. Sloan regarding On The Rocks initial payment	0.10	665.00	\$66.50
				4.40		\$2,926.00

Case Administration [B110]

10/01/2014	FSH	CA	Review docket to determine if there are any hearings or deadlines to include in critical dates memo.	0.20	295.00	\$59.00
10/02/2014	JJK	CA	Emails Neilson on filed POCs, ombudsman, case issues (0.1); emails Cantor on ombudsman status (0.1); emails Cantor on upcoming filings (fee app., etc.) (0.1).	0.30	665.00	\$199.50
10/03/2014	LFC	CA	Meeting with Felice Harrison re Tulving case administration matters	0.20	850.00	\$170.00
10/06/2014	LFC	CA	Review e-mails and blog update	0.10	850.00	\$85.00
10/13/2014	JJK	CA	Emails Neilson on GreatCollections status, emails Cantor/Avery on ombudsman matters.	0.30	665.00	\$199.50
10/13/2014	LFC	CA	Review updated blog	0.10	850.00	\$85.00
10/16/2014	JJK	CA	Emails Neilson, Pomerantz on trustee report draft.	0.10	665.00	\$66.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/16/2014	LFC	CA	Review Trustee report #4 and comments	0.20	850.00	\$170.00
10/16/2014	JSP	CA	Review/revise Trustee's draft report (#4)	0.40	665.00	\$266.00
10/16/2014	JSP	CA	Correspondence to/from T. Nielson regarding latest draft report to creditors	0.10	665.00	\$66.50
10/20/2014	LFC	CA	Finalize comments on trustee report	0.20	850.00	\$170.00
10/23/2014	LFC	CA	Review email communication re case status, claims, asset analysis	0.10	850.00	\$85.00
10/29/2014	JJK	CA	Emails Cantor, Avery on fees matters.	0.10	665.00	\$66.50
				2.40		\$1,688.50

Claims Admin/Objections[B310]

10/01/2014	LFC	CO	Telephone conference with Tulving creditor re claim and litigation matters	0.20	850.00	\$170.00
10/02/2014	FSH	CO	Review correspondence from Linda F. Cantor regarding issue with claims filed and review such claims.	0.20	295.00	\$59.00
10/03/2014	FSH	CO	Prepare correspondence to Linda F. Cantor regarding claims issues.	0.10	295.00	\$29.50
10/06/2014	LFC	CO	Meeting with Felice Harrison re claims	0.40	850.00	\$340.00
10/06/2014	FSH	CO	Conference with Linda F. Cantor regarding misfiled claims and how to proceed to correct.	0.20	295.00	\$59.00
10/08/2014	FSH	CO	Telephone with court to resolve issues with numerous claims being designated under one number.	0.30	295.00	\$88.50
10/08/2014	FSH	CO	Review correspondence from Nick Troszak and respond thereto.	0.20	295.00	\$59.00
				1.60		\$805.00

Compensation Prof. [B160]

10/03/2014	JJK	CP	Start fee app. template.	0.10	665.00	\$66.50
				0.10		\$66.50

Comp. of Prof./Others

10/30/2014	JJK	CPO	Emails Avery on ombudsman fees matters.	0.10	665.00	\$66.50
10/31/2014	JJK	CPO	Emails Avery on his invoices and review same.	0.20	665.00	\$133.00
				0.30		\$199.50

TOTAL SERVICES FOR THIS MATTER:

\$18,957.50

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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Expenses

10/06/2014	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
10/24/2014	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
10/24/2014	RE2	SCAN/COPY (40 @0.10 PER PG)	4.00
10/24/2014	RE2	SCAN/COPY (40 @0.10 PER PG)	4.00
10/24/2014	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
10/24/2014	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
10/24/2014	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
10/24/2014	RE2	SCAN/COPY (40 @0.10 PER PG)	4.00
10/31/2014	PAC	Pacer - Court Research	0.90
Total Expenses for this Matter			\$22.90

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 10/31/2014

Total Fees	\$18,957.50
Chargeable costs and disbursements	\$22.90
Total Due on Current Invoice.....	\$18,980.40

Outstanding Balance from prior Invoices as of 10/31/2014 **(May not reflect recent payments)**

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
106991	05/31/2014	\$6,995.50	\$234.42	\$7,229.92
106993	06/30/2014	\$17,220.50	\$1,876.01	\$19,096.51
107174	07/31/2014	\$36,047.50	\$106.51	\$36,154.01
107404	08/31/2014	\$51,182.50	\$357.04	\$51,539.54
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
Total Amount Due on Current and Prior Invoices				\$150,895.06

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

November 30, 2014

Invoice 108684

Client 59935

Matter 00002

LFC

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 11/30/2014

FEES	\$17,446.00
EXPENSES	\$355.47
TOTAL CURRENT CHARGES	\$17,801.47
BALANCE FORWARD	\$150,895.06
TOTAL BALANCE DUE	\$168,696.53

Pachulski Stang Ziehl & Jones LLP
 Neilson, R. Todd (Tulving)
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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		0.10	\$85.00
AA	Asset Analysis/Recovery[B120]	1.30	\$864.50
AD	Asset Disposition [B130]	19.80	\$14,316.50
AR	Accounts Receivable	1.60	\$1,064.00
BL	Bankruptcy Litigation [L430]	0.40	\$340.00
CA	Case Administration [B110]	0.40	\$266.00
CO	Claims Admin/Objections[B310]	0.30	\$255.00
CP	Compensation Prof. [B160]	0.30	\$255.00
		24.20	\$17,446.00

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
JJK	Kim, Jonathan J.	Counsel	665.00	10.30	\$6,849.50
JSP	Pomerantz, Jason S.	Counsel	665.00	2.90	\$1,928.50
LFC	Cantor, Linda F.	Partner	850.00	6.60	\$5,610.00
MB	Bove, Maria A.	Counsel	695.00	4.40	\$3,058.00
				24.20	\$17,446.00

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Conference Call [E105]	\$13.50
Federal Express [E108]	\$8.41
Legal Vision Atty Mess Service	\$120.00
Pacer - Court Research	\$11.70

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Postage [E108]	\$16.06
Reproduction Expense [E101]	\$149.00
Reproduction/ Scan Copy	\$36.80
	<hr/> <hr/> \$355.47

Pachulski Stang Ziehl & Jones LLP
 Neilson, R. Todd (Tulving)
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/30/2014	LFC		Review Settlement Agreement draft.	0.10	850.00	\$85.00
				0.10		\$85.00

Asset Analysis/Recovery[B120]

11/07/2014	JSP	AA	Prepare for and confer with D. Sloan regarding settlement of On The Rocks A/R	0.40	665.00	\$266.00
11/25/2014	JSP	AA	Analysis regarding assets remaining to administer	0.90	665.00	\$598.50
				1.30		\$864.50

Asset Disposition [B130]

11/03/2014	JJK	AD	Call from clerk re: Tulving calendar/dates (0.1); emails Avery, Cantor on Avery's related fees (0.3); call Cantor on sale/procedures pleadings (0.1); emails Caprilli, Cantor on filing/Preparing sale/procedures pleadings (0.1); emails Neilson on final pleadings (0.1); emails Cantor on ombudsman report (0.1).	0.80	665.00	\$532.00
11/03/2014	LFC	AD	Review email from U.S. Trustee's office regarding proposed sale and confer with Frank Cadigan and trustee	0.40	850.00	\$340.00
11/03/2014	LFC	AD	Conference with Jonathan J Kim re sale hearings	0.20	850.00	\$170.00
11/03/2014	LFC	AD	Research re Ombudsman privacy matters relating to objecting creditor and tax matters	0.80	850.00	\$680.00
11/04/2014	JJK	AD	Emails Cantor on report approval, etc. (0.1); email Cantor on dates issues (0.1); revise sale motion to add fee related portion and emails Cantor on same and related research (1.8); conf. Cantor on timing, filing matters (0.1); emails Cantor on report issues (0.1); revise Cantor email on hearing, strategy, related issues (0.2).	2.40	665.00	\$1,596.00
11/04/2014	JJK	AD	Emails Avery re: report matters, timing, etc.	0.10	665.00	\$66.50
11/04/2014	LFC	AD	E-mails with Jonathan J Kim re sale matters	0.20	850.00	\$170.00
11/04/2014	LFC	AD	Coordinate hearing schedules	0.20	850.00	\$170.00
11/04/2014	LFC	AD	Review draft correspondence to parties in interest in sale matters and related email memoranda	0.20	850.00	\$170.00
11/05/2014	JJK	AD	Emails Cantor, Avery on hearing, procedures issues (0.3); review potential hearing dates/deadlines and emails Cantor, Neilson on same (0.3); update sale/procedures pleadings (0.8); emails Cantor, Neilson on same (0.2); call Cantor on sale,	3.80	665.00	\$2,527.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			ombudsman, related matters (0.5); emails Neilson, Cantor on timing, hearing, related issues (0.2); call from clerk re potential dates (0.1); revise pleadings and emails Avery, Cantor on fee matters (1.1); emails Cantor on Neilson decs. and revise and email to Neilson (0.3).			
11/05/2014	LFC	AD	Review revised procedures motion	0.20	850.00	\$170.00
11/05/2014	LFC	AD	Review further revised sale/ombudsman report pleadings	0.30	850.00	\$255.00
11/05/2014	LFC	AD	Review further draft of sale pleadings	0.10	850.00	\$85.00
11/05/2014	LFC	AD	Correspondence regarding privacy issues and creditor response	0.20	850.00	\$170.00
11/05/2014	LFC	AD	Provide comments to revised sale motion	0.40	850.00	\$340.00
11/06/2014	JJK	AD	Emails Neilson re: final sale/procedures pleadings (0.1); call clerk re: dates (0.1); revise pleadings and email instructions to Washington re: filing/service (1.1); emails Avery re: timeline/procedures (0.2); emails Neilson on potential objections (0.1); emails Cantor, Tsorak, Neilson on sale matters, bidders, etc. (0.3).	1.90	665.00	\$1,263.50
11/06/2014	LFC	AD	Review sale pleadings and correspondence	0.80	850.00	\$680.00
11/06/2014	LFC	AD	Review e-mail and legal analysis from UST and telephone conference with Frank Cadigan re same and email memorandum re same	0.30	850.00	\$255.00
11/07/2014	JJK	AD	Emails Wyatt re: potential bid (0.1); emails Neilson, Tsorak, Cantor on potential bid matters (0.2); call from clerk re: dates (0.1); emails Washington on hearing/scheduling (0.1).	0.50	665.00	\$332.50
11/07/2014	LFC	AD	Prepare NDA for prospective bidder	0.10	850.00	\$85.00
11/07/2014	LFC	AD	Communications with potential bidders	0.20	850.00	\$170.00
11/09/2014	JJK	AD	Emails Cantor, potential bidders re: due diligence, etc.	0.20	665.00	\$133.00
11/10/2014	LFC	AD	Review prospective purchasers NDAs and emails re same	0.20	850.00	\$170.00
11/10/2014	LFC	AD	Review prospective buyer inquiries and correspondence	0.20	850.00	\$170.00
11/11/2014	LFC	AD	Review prospective purchaser inquiries and correspondence	0.20	850.00	\$170.00
11/12/2014	MB	AD	Telephone conference with J. Pomerantz re settlement agreement, 9019 motion, and stipulated judgment.	0.10	695.00	\$69.50
11/13/2014	JJK	AD	Emails Cantor on APA and assets matters.	0.20	665.00	\$133.00
11/17/2014	LFC	AD	Draft Confidentiality Agreement and email memo	0.20	850.00	\$170.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			re: same.			
11/17/2014	LFC	AD	E-mail correspondence with prospective purchasers and customer lists.	0.10	850.00	\$85.00
11/18/2014	MB	AD	Draft settlement agreement re On the rocks settlement (.5); review settlement terms (.1); review email from N. Troszak with further background detail for settlement agreement (.1).	0.70	695.00	\$486.50
11/18/2014	MB	AD	Telephone conference with J. Pomerantz re On the Rocks as on settlement and with Nick Troszak re same.	0.20	695.00	\$139.00
11/20/2014	MB	AD	Draft On the Rocks settlement agreement.	0.40	695.00	\$278.00
11/24/2014	MB	AD	Revise On the Rocks settlement agreement.	0.20	695.00	\$139.00
11/25/2014	MB	AD	Revise On The Rocks settlement agreement.	1.90	695.00	\$1,320.50
11/26/2014	MB	AD	Revise On the Rocks settlement agreement.	0.90	695.00	\$625.50
				19.80		\$14,316.50

Accounts Receivable

11/10/2014	JSP	AR	Confer with T. Neilson (.1) and D. Sloan/D. Halpin (.2) regarding On The Rocks	0.30	665.00	\$199.50
11/11/2014	JSP	AR	Prepare for and confer with T. Neilson and D. Halpin/D. Sloan regarding settlement terms	0.70	665.00	\$465.50
11/12/2014	JSP	AR	Confer with D. Sloan, D. Halpin, T. Troszak and M. Bove regarding settlement	0.60	665.00	\$399.00
				1.60		\$1,064.00

Bankruptcy Litigation [L430]

11/25/2014	LFC	BL	Revise and finalize motion for 2004 exam of A-Mark.	0.30	850.00	\$255.00
11/25/2014	LFC	BL	Telephone call with A-Mark counsel re: 2004 examination motion and discovery matters.	0.10	850.00	\$85.00
				0.40		\$340.00

Case Administration [B110]

11/03/2014	JJK	CA	Call Cantor on potential hearing/deadlines, etc. and call clerk re: dates.	0.20	665.00	\$133.00
11/26/2014	JJK	CA	Emails Neilson, Cantor on plea related matters.	0.10	665.00	\$66.50
11/28/2014	JJK	CA	Emails Neilson on plea related matters.	0.10	665.00	\$66.50
				0.40		\$266.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Claims Admin/Objections[B310]						
11/25/2014	LFC	CO	Review correspondence from Department of Justice re: claims.	0.10	850.00	\$85.00
11/25/2014	LFC	CO	Review automatic stay and police powers exception and Department of Justice claims.	0.20	850.00	\$170.00
				0.30		\$255.00
Compensation Prof. [B160]						
11/06/2014	LFC	CP	Review Ombudsman invoices	0.10	850.00	\$85.00
11/19/2014	LFC	CP	Review Ombudsman Compensation Application and telephone call with court clerk re: hearing.	0.20	850.00	\$170.00
				0.30		\$255.00
TOTAL SERVICES FOR THIS MATTER:						\$17,446.00

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Expenses

08/13/2014	CC	Conference Call [E105] AT&T Conference Call, LFC	4.26
08/18/2014	CC	Conference Call [E105] AT&T Conference Call, LFC	5.25
09/17/2014	CC	Conference Call [E105] AT&T Conference Call, LFC	3.99
11/05/2014	PO	59935.00002 :Postage Charges for 11-05-14	13.30
11/05/2014	PO	59935.00002 :Postage Charges for 11-05-14	0.96
11/06/2014	FE	59935.00002 FedEx Charges for 11-06-14	8.41
11/06/2014	RE	(107 @0.20 PER PG)	21.40
11/06/2014	RE	(535 @0.20 PER PG)	107.00
11/06/2014	RE	(11 @0.20 PER PG)	2.20
11/06/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/06/2014	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
11/06/2014	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
11/06/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/06/2014	RE2	SCAN/COPY (68 @0.10 PER PG)	6.80
11/06/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
11/06/2014	RE2	SCAN/COPY (42 @0.10 PER PG)	4.20
11/06/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/06/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/06/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/06/2014	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60

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11/06/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/06/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/06/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/06/2014	RE2	SCAN/COPY (33 @0.10 PER PG)	3.30
11/07/2014	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
11/18/2014	RE2	SCAN/COPY (50 @0.10 PER PG)	5.00
11/18/2014	RE2	SCAN/COPY (54 @0.10 PER PG)	5.40
11/20/2014	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
11/25/2014	LV	Legal Vision Atty/Mess. Service- Inv. 32876, Santa Ana Bankruptcy Court, LFC	120.00
11/25/2014	RE	(92 @0.20 PER PG)	18.40
11/25/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
11/25/2014	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
11/25/2014	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
11/26/2014	PO	59935.00002 :Postage Charges for 11-26-14	1.80
11/30/2014	PAC	Pacer - Court Research	11.70
Total Expenses for this Matter			\$355.47

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 11/30/2014

Total Fees	\$17,446.00
Chargeable costs and disbursements	\$355.47
Total Due on Current Invoice.....	\$17,801.47

Outstanding Balance from prior Invoices as of 11/30/2014 **(May not reflect recent payments)**

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
106991	05/31/2014	\$6,995.50	\$234.42	\$7,229.92
106993	06/30/2014	\$17,220.50	\$1,876.01	\$19,096.51
107174	07/31/2014	\$36,047.50	\$106.51	\$36,154.01
107404	08/31/2014	\$51,182.50	\$357.04	\$51,539.54
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
Total Amount Due on Current and Prior Invoices				\$168,696.53

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

December 31, 2014

Invoice 108685

Client 59935

Matter 00002

LFC

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 12/31/2014

FEES	\$27,877.50
EXPENSES	\$461.01
TOTAL CURRENT CHARGES	\$28,338.51
BALANCE FORWARD	\$168,696.53
TOTAL BALANCE DUE	\$197,035.04

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	11.80	\$8,429.00
AD	Asset Disposition [B130]	15.10	\$11,911.00
BL	Bankruptcy Litigation [L430]	3.40	\$2,758.00
CA	Case Administration [B110]	0.20	\$133.00
CO	Claims Admin/Objections[B310]	0.50	\$406.50
IC	Insurance Coverage	0.40	\$330.00
LN	Litigation (Non-Bankruptcy)	4.60	\$3,910.00
		<hr/> 36.00	<hr/> \$27,877.50

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
EMB	Bender, Ellen M.	Partner	795.00	2.00	\$1,590.00
IAWN	Nasatir, Iain A. W.	Partner	825.00	0.40	\$330.00
JJK	Kim, Jonathan J.	Counsel	665.00	3.10	\$2,061.50
JKH	Hunter, James K. T.	Counsel	795.00	0.40	\$318.00
JSP	Pomerantz, Jason S.	Counsel	665.00	4.90	\$3,258.50
LFC	Cantor, Linda F.	Partner	850.00	18.10	\$15,385.00
MB	Bove, Maria A.	Counsel	695.00	7.10	\$4,934.50
			<hr/> 36.00	<hr/> \$27,877.50	

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$32.21
Legal Vision Atty Mess Service	\$120.00
Pacer - Court Research	\$55.80

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Postage [E108]	\$19.00
Reproduction Expense [E101]	\$147.40
Reproduction/ Scan Copy	\$86.60
	<hr/> \$461.01

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
12/01/2014	JSP	AA	Correspondence regarding On The Rocks	0.60	665.00	\$399.00
12/02/2014	JSP	AA	Confer with T. Neilson and D. Sloan/D. Halpin and M. Bove regarding On The Rocks	0.60	665.00	\$399.00
12/04/2014	LFC	AA	Telephone conference with A-Mark counsel and follow-up e-mail memoranda with Trustee and A-Mark re document production	0.50	850.00	\$425.00
12/05/2014	MB	AA	Draft confession of judgment for On the Rocks settlement.	0.60	695.00	\$417.00
12/08/2014	LFC	AA	Review and revise On the Rocks settlement agreement	0.40	850.00	\$340.00
12/09/2014	LFC	AA	Draft Confidentiality Agreement for document production	0.20	850.00	\$170.00
12/09/2014	MB	AA	Review J. Pomerantz comments to On the Rocks settlement agreement.	0.10	695.00	\$69.50
12/10/2014	MB	AA	Draft 9019 motion, declaration, and order to approve On the Rocks settlement agreement.	1.00	695.00	\$695.00
12/10/2014	MB	AA	Telephone conference with J. Pomerantz re On the Rocks settlement issues and consent judgment.	0.10	695.00	\$69.50
12/11/2014	LFC	AA	Review revisions to Confidentiality Stipulation with A-Mark	0.20	850.00	\$170.00
12/11/2014	MB	AA	Review litigation manual re confessed judgment - attorney declaration and procedure for filing; email to E. Bender with question.	0.30	695.00	\$208.50
12/12/2014	JSP	AA	Review correspondence regarding Trustee's meeting with Tulving	0.30	665.00	\$199.50
12/15/2014	LFC	AA	Draft revised 2004 order	0.50	850.00	\$425.00
12/16/2014	JSP	AA	Attention to issues regarding On the Rocks settlement	0.80	665.00	\$532.00
12/17/2014	LFC	AA	Review comments to form of 2004 examination order and confer with James KT Hunter re same	0.10	850.00	\$85.00
12/18/2014	LFC	AA	Address revised order on A-Mark 2004 examination and notice of lodgment issues; conference and emails to counsel re form of order	0.50	850.00	\$425.00
12/18/2014	JSP	AA	Follow up regarding potential additional assets to administer	0.70	665.00	\$465.50
12/19/2014	MB	AA	Review L. Cantor comments to On the Rocks settlement agreement and revise same.	0.10	695.00	\$69.50
12/19/2014	MB	AA	Revise 9019 motion; confession of judgment; attorney declaration re confession of judgment.	0.30	695.00	\$208.50
12/22/2014	MB	AA	Revise 9019 motion re On the Rocks settlement.	1.50	695.00	\$1,042.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/30/2014	MB	AA	Revise On the Rocks 9019 motion and order per L. Cantor comments.	0.20	695.00	\$139.00
12/30/2014	MB	AA	Telephone conference with J. Pomerantz re On the Rocks settlement/9019 motion.	0.10	695.00	\$69.50
12/30/2014	MB	AA	Review papers and draft email to T. Neilson re On the Rocks settlement documents.	0.30	695.00	\$208.50
12/30/2014	JSP	AA	Review/revise On The Rocks pleadings	1.80	665.00	\$1,197.00
				<u>11.80</u>		<u>\$8,429.00</u>

Asset Disposition [B130]

12/01/2014	MB	AD	Review L. Cantor comments to On the Rocks settlement agreement and revise re same.	0.20	695.00	\$139.00
12/02/2014	MB	AD	Two telephone conferences with J. Pomerantz re On the Rocks settlement agreement.	0.30	695.00	\$208.50
12/03/2014	LFC	AD	Review documents and matters for sale procedures hearing	1.20	850.00	\$1,020.00
12/03/2014	MB	AD	Email to E. Bender, review and respond to E. Bender email re consent judgments.	0.10	695.00	\$69.50
12/03/2014	MB	AD	Further revise On the Rocks settlement agreement re J. Pomerantz.	0.20	695.00	\$139.00
12/04/2014	LFC	AD	Travel to Orange County courthouse for hearing and confer with trustee re pending matters	1.50	850.00	\$1,275.00
12/04/2014	LFC	AD	Prepare order on sale of assets	0.30	850.00	\$255.00
12/04/2014	MB	AD	Review sample consent judgments.	0.20	695.00	\$139.00
12/04/2014	MB	AD	Revise On the Rocks settlement agreement.	0.80	695.00	\$556.00
12/04/2014	MB	AD	Review forms of confession of judgment, research re same, review E. Bender email re same.	0.40	695.00	\$278.00
12/05/2014	LFC	AD	Revise Tulving sale order	0.50	850.00	\$425.00
12/05/2014	LFC	AD	Finalize sale order for filing	0.20	850.00	\$170.00
12/08/2014	LFC	AD	Draft Sale Notice per L.B.R.	0.40	850.00	\$340.00
12/10/2014	MB	AD	Revise On the Rocks settlement agreement; email to L. Cantor and J. Pomerantz re same; email to E. Bender re consent judgment.	0.30	695.00	\$208.50
12/17/2014	JJK	AD	Emails Neilson on closing sale.	0.10	665.00	\$66.50
12/18/2014	LFC	AD	Court appearance re sale motion, including travel	4.50	850.00	\$3,825.00
12/19/2014	JJK	AD	Emails Cantor on sale order; review docket and related docs.; prepare sale order and email to Cantor; consider sale issues.	2.80	665.00	\$1,862.00
12/19/2014	LFC	AD	Review sale order for Tulving	0.20	850.00	\$170.00
12/22/2014	LFC	AD	Review R & K loan indebtedness data	0.40	850.00	\$340.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/22/2014	LFC	AD	Review and provide comments to draft sale order/finalize same for filing	0.40	850.00	\$340.00
12/29/2014	LFC	AD	Review status of sale order and emails re same	0.10	850.00	\$85.00
					<u>15.10</u>	<u>\$11,911.00</u>

Bankruptcy Litigation [L430]

12/03/2014	EMB	BL	Review email and attachment sent by Maria Bove with questions regarding stipulated judgment; prepared detailed response to same and reviewed files for form for M. Bove for drafting stipulated judgment.	1.00	795.00	\$795.00
12/04/2014	EMB	BL	Sent detailed email to Maria Bove with documents for confession of judgment.	0.50	795.00	\$397.50
12/05/2014	LFC	BL	Conference with Trustee's professionals and A-Mark counsel re document provided	0.20	850.00	\$170.00
12/10/2014	EMB	BL	Provide treatise info and instructions to M. Bove re confession of judgment.	0.50	795.00	\$397.50
12/15/2014	JKH	BL	Email, office conference with Linda F. Cantor regarding A-Mark 2004 order and review same.	0.20	795.00	\$159.00
12/15/2014	LFC	BL	Review revised complaint and cover letter	0.30	850.00	\$255.00
12/17/2014	JKH	BL	Emails, office conference with Linda F. Cantor regarding Amark reservation of rights regarding 2004 order.	0.20	795.00	\$159.00
12/29/2014	LFC	BL	Review On the Rock's settlement pleadings and provide comments	0.50	850.00	\$425.00
					<u>3.40</u>	<u>\$2,758.00</u>

Case Administration [B110]

12/10/2014	JJK	CA	Emails Pomerantz on Tulving meeting.	0.10	665.00	\$66.50
12/11/2014	JJK	CA	Update email from Neilson on Tulving meeting and related matters.	0.10	665.00	\$66.50
					<u>0.20</u>	<u>\$133.00</u>

Claims Admin/Objections[B310]

12/01/2014	LFC	CO	Review, revise and comment on draft settlement agreement	0.40	850.00	\$340.00
12/19/2014	JSP	CO	Correspondence regarding On The Rocks payment	0.10	665.00	\$66.50
					<u>0.50</u>	<u>\$406.50</u>

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Insurance Coverage						
12/02/2014	IAWN	IC	Office conference with Linda F Cantor re policy coverage, review file and send prior analysis re coverage	0.40	825.00	\$330.00
Litigation (Non-Bankruptcy)						
12/02/2014	LFC	LN	Review draft plea agreement and related documents prepared by U.S. Attorney General and prepare revised pleadings	2.50	850.00	\$2,125.00
12/02/2014	LFC	LN	Draft revised version of A.G. pleading	0.50	850.00	\$425.00
12/02/2014	LFC	LN	Revise draft of further A.G. pleadings	0.30	850.00	\$255.00
12/02/2014	LFC	LN	Further revise draft pleadings from Attorney General	1.20	850.00	\$1,020.00
12/15/2014	LFC	LN	Review Amended Complaint removing references to Tulving Company	0.10	850.00	\$85.00
TOTAL SERVICES FOR THIS MATTER:						\$27,877.50

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Expenses

12/02/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/03/2014	RE	(15 @0.20 PER PG)	3.00
12/03/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
12/03/2014	RE2	SCAN/COPY (68 @0.10 PER PG)	6.80
12/03/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/03/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/03/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/03/2014	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
12/03/2014	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
12/03/2014	RE2	SCAN/COPY (33 @0.10 PER PG)	3.30
12/03/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/03/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/04/2014	RE2	SCAN/COPY (68 @0.10 PER PG)	6.80
12/05/2014	PO	59935.00002 :Postage Charges for 12-05-14	9.10
12/05/2014	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
12/05/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/05/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/05/2014	RE2	SCAN/COPY (140 @0.10 PER PG)	14.00
12/05/2014	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
12/05/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10

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12/05/2014	RE2	SCAN/COPY (28 @0.10 PER PG)	2.80
12/06/2014	FE	59935.00002 FedEx Charges for 12-06-14	8.26
12/08/2014	FE	59935.00002 FedEx Charges for 12-08-14	8.26
12/08/2014	RE	(8 @0.20 PER PG)	1.60
12/08/2014	RE	(55 @0.20 PER PG)	11.00
12/08/2014	RE	(315 @0.20 PER PG)	63.00
12/08/2014	RE	(45 @0.20 PER PG)	9.00
12/08/2014	RE2	SCAN/COPY (28 @0.10 PER PG)	2.80
12/08/2014	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
12/08/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/08/2014	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
12/08/2014	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
12/08/2014	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
12/09/2014	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
12/09/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/10/2014	RE2	SCAN/COPY (14 @0.10 PER PG)	1.40
12/11/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/11/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/15/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/15/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/16/2014	RE2	SCAN/COPY (33 @0.10 PER PG)	3.30

Pachulski Stang Ziehl & Jones LLP
 Neilson, R. Todd (Tulving)
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12/16/2014	RE2	SCAN/COPY (68 @0.10 PER PG)	6.80
12/16/2014	RE2	SCAN/COPY (28 @0.10 PER PG)	2.80
12/16/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/16/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/16/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/16/2014	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
12/16/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/17/2014	RE2	SCAN/COPY (33 @0.10 PER PG)	3.30
12/17/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/17/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/18/2014	FE	59935.00002 FedEx Charges for 12-18-14	8.26
12/18/2014	PO	59935.00002 :Postage Charges for 12-18-14	5.40
12/18/2014	RE	(162 @0.20 PER PG)	32.40
12/18/2014	RE	(27 @0.20 PER PG)	5.40
12/18/2014	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/18/2014	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
12/18/2014	RE2	SCAN/COPY (27 @0.10 PER PG)	2.70
12/18/2014	RE2	SCAN/COPY (27 @0.10 PER PG)	2.70
12/19/2014	LV	Legal Vision Atty/Mess. Service- Inv. 33262, Santa Ana Bankruptc Court, LFC	120.00
12/22/2014	FE	59935.00002 FedEx Charges for 12-22-14	7.43
12/22/2014	PO	59935.00002 :Postage Charges for 12-22-14	4.50

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12/22/2014	RE	(110 @0.20 PER PG)	22.00
12/22/2014	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
12/22/2014	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
12/22/2014	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
12/22/2014	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
12/22/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/22/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/22/2014	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/29/2014	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
12/31/2014	PAC	Pacer - Court Research	55.80
Total Expenses for this Matter			\$461.01

Pachulski Stang Ziehl & Jones LLP
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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 12/31/2014

Total Fees	\$27,877.50
Chargeable costs and disbursements	\$461.01
Total Due on Current Invoice.....	\$28,338.51

Outstanding Balance from prior Invoices as of 12/31/2014 **(May not reflect recent payments)**

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
106991	05/31/2014	\$6,995.50	\$234.42	\$7,229.92
106993	06/30/2014	\$17,220.50	\$1,876.01	\$19,096.51
107174	07/31/2014	\$36,047.50	\$106.51	\$36,154.01
107404	08/31/2014	\$51,182.50	\$357.04	\$51,539.54
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47

Total Amount Due on Current and Prior Invoices \$197,035.04

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

January 31, 2015

Invoice 109003

Client 59935

Matter 00002

LFC

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 01/31/2015

FEES	\$14,171.50
EXPENSES	\$166.75
TOTAL CURRENT CHARGES	\$14,338.25
BALANCE FORWARD	\$197,035.04
TOTAL BALANCE DUE	\$211,373.29

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	4.30	\$3,081.50
AD	Asset Disposition [B130]	2.50	\$933.50
CA	Case Administration [B110]	1.50	\$904.50
CO	Claims Admin/Objections[B310]	2.60	\$2,104.00
CP	Compensation Prof. [B160]	9.80	\$6,218.50
FE	Fee/Employment Application	1.60	\$488.00
FF	Financial Filings [B110]	0.40	\$179.00
LN	Litigation (Non-Bankruptcy)	0.30	\$262.50
		23.00	\$14,171.50

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	305.00	5.50	\$1,677.50
JSP	Pomerantz, Jason S.	Counsel	695.00	3.70	\$2,571.50
JWD	Dulberg, Jeffrey W.	Partner	725.00	0.30	\$217.50
LFC	Cantor, Linda F.	Partner	875.00	3.70	\$3,237.50
MB	Bove, Maria A.	Counsel	725.00	1.30	\$942.50
WLR	Ramseyer, William L.	Counsel	650.00	8.50	\$5,525.00
				23.00	\$14,171.50

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$16.80
Pacer - Court Research	\$72.00
Postage [E108]	\$8.55

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Reproduction Expense [E101]	\$55.40
Reproduction/ Scan Copy	\$14.00
	<hr/> \$166.75

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
01/07/2015	MB	AA	Revise On the Rocks 9019 motion and settlement agreement per N.Troszak comments.	0.20	725.00	\$145.00
01/08/2015	MB	AA	Telephone conference with J. Pomerantz re email to On the Rocks parties re settlement.	0.10	725.00	\$72.50
01/08/2015	MB	AA	Draft email to On the Rocks parties re settlement documents.	0.30	725.00	\$217.50
01/08/2015	JSP	AA	Review On The Rocks settlement documents	1.30	695.00	\$903.50
01/08/2015	JSP	AA	Confer with D. Halpin and D. Sloan regarding settlement	0.30	695.00	\$208.50
01/22/2015	LFC	AA	Conference call re Tulving asset valuations and third party dealings and DOJ proposal	0.20	875.00	\$175.00
01/22/2015	JSP	AA	Attention to issues regarding On The Rocks A/R	0.90	695.00	\$625.50
01/23/2015	JSP	AA	Confer with T. Neilson regarding On The Rocks	0.20	695.00	\$139.00
01/26/2015	MB	AA	Telephone conference with J. Pomerantz re changes to confessed judgment and attorney statement; further revise documents per same.	0.20	725.00	\$145.00
01/26/2015	MB	AA	Revise attorney declaration ISO confessed judgment; revised confessed judgment.	0.50	725.00	\$362.50
01/30/2015	LFC	AA	Telephone conference with counsel for A-Mark re document production matters	0.10	875.00	\$87.50
				4.30		\$3,081.50

Asset Disposition [B130]

01/06/2015	LFC	AD	Meeting with Beth Dassa re disbursement motion	0.10	875.00	\$87.50
01/08/2015	BDD	AD	Email to L. Cantor re Motion for Approval of Cash Disbursements by Trustee	0.10	305.00	\$30.50
01/08/2015	BDD	AD	Preparation of Motion for Approval of Cash Disbursements by Trustee	0.40	305.00	\$122.00
01/08/2015	BDD	AD	Email to L. Cantor re cash disbursements (storage fees)	0.10	305.00	\$30.50
01/08/2015	BDD	AD	Email to L. Cantor re Sale Order	0.10	305.00	\$30.50
01/08/2015	BDD	AD	Review docket re entered Sale Order	0.10	305.00	\$30.50
01/08/2015	BDD	AD	Email to N. Troszak re trustee cash disbursement motion	0.10	305.00	\$30.50
01/12/2015	LFC	AD	Review disbursement motion	0.10	875.00	\$87.50
01/12/2015	BDD	AD	Revisions to trustee cash disbursement motion	0.20	305.00	\$61.00
01/12/2015	BDD	AD	Email to L. Cantor re revised trustee cash disbursement motion	0.10	305.00	\$30.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/12/2015	BDD	AD	Review docket re entry of sale order	0.10	305.00	\$30.50
01/12/2015	BDD	AD	Email to L. Cantor re entry of sale order	0.10	305.00	\$30.50
01/12/2015	BDD	AD	Email to N. Troszak re payments to be made pursuant to cash disbursement motion	0.10	305.00	\$30.50
01/12/2015	BDD	AD	Email to L. Cantor re payment of storage and bond fees	0.10	305.00	\$30.50
01/12/2015	BDD	AD	Email to T. Neilson re finalized cash disbursement motion	0.10	305.00	\$30.50
01/12/2015	BDD	AD	Email to L. Cantor re finalized cash disbursement motion	0.10	305.00	\$30.50
01/12/2015	BDD	AD	Confer with J. Washington re cash disbursement motion	0.10	305.00	\$30.50
01/13/2015	BDD	AD	Email to J. Washington re cash disbursement motion	0.10	305.00	\$30.50
01/13/2015	LFC	AD	Review and revise motion for disbursement	0.10	875.00	\$87.50
01/14/2015	BDD	AD	Email to M. DesJardien re Trustee Cash Disbursement Motion	0.10	305.00	\$30.50
01/20/2015	BDD	AD	Email to N. Troszak re cash disbursement motion	0.10	305.00	\$30.50
				2.50	\$933.50	

Case Administration [B110]

01/08/2015	BDD	CA	Attend to calendaring matters (45 day notice)	0.10	305.00	\$30.50
01/14/2015	BDD	CA	Attend to calendaring matters re trustee cash disbursement motion	0.10	305.00	\$30.50
01/22/2015	BDD	CA	Email to L. Cantor re trade creditors and notice of bankruptcy filing	0.10	305.00	\$30.50
01/24/2015	JSP	CA	Revise Trustee's Report	0.90	695.00	\$625.50
01/24/2015	JSP	CA	Correspondence to T. Neilson regarding revised Trustee report	0.10	695.00	\$69.50
01/25/2015	LFC	CA	Review trustee's draft report #5 and revise same	0.10	875.00	\$87.50
01/27/2015	BDD	CA	Attend to calendaring matters	0.10	305.00	\$30.50
				1.50	\$904.50	

Claims Admin/Objections[B310]

01/06/2015	BDD	CO	Email to creditor Mark Chinchar re late filed proof of claim	0.10	305.00	\$30.50
01/14/2015	LFC	CO	Conference call re Gugasian claim	0.40	875.00	\$350.00
01/22/2015	LFC	CO	Review bankruptcy notices, bar date and commencement pleadings, creditor matrix and schedules re claimants and proof of claim and draft	0.60	875.00	\$525.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			email memorandum re same			
01/22/2015	BDD	CO	Email to L. Cantor re disputed claims of trade creditors	0.10	305.00	\$30.50
01/26/2015	BDD	CO	Email to L. Cantor re Ch.7 conversion and bar date notice	0.10	305.00	\$30.50
01/28/2015	LFC	CO	Draft notice/correspondence to creditors	0.50	875.00	\$437.50
01/29/2015	LFC	CO	Revise letter notification to creditors	0.50	875.00	\$437.50
01/30/2015	LFC	CO	Review and finalize draft letter to creditors re notice and bar date matters and review revisions	0.30	875.00	\$262.50
				2.60		\$2,104.00

Compensation Prof. [B160]

01/07/2015	JWD	CP	Meeting with B Dassa (.1) and L Cantor (.2) re fee app issues	0.30	725.00	\$217.50
01/07/2015	BDD	CP	Email to L. Cantor re interim fee application	0.10	305.00	\$30.50
01/07/2015	BDD	CP	Email to L. Cantor re fee app (ch. 7 and ch. 11)	0.10	305.00	\$30.50
01/07/2015	BDD	CP	Emails (several) to L. Cantor re hearing on interim fee applications	0.20	305.00	\$61.00
01/07/2015	BDD	CP	Email to L. Cantor re interim fee hearing	0.10	305.00	\$30.50
01/07/2015	BDD	CP	Conference with Katie, Judge Smith's clerk, re hearing on interim fee applications	0.10	305.00	\$30.50
01/09/2015	BDD	CP	Email to L. Cantor re PSZJ interim fee application	0.10	305.00	\$30.50
01/23/2015	LFC	CP	Review bills, pleadings and materials for first interim fee application	0.20	875.00	\$175.00
01/26/2015	WLR	CP	Draft final fee application (Chapter 11)	3.00	650.00	\$1,950.00
01/26/2015	WLR	CP	Draft final fee application (Chapter 7)	4.20	650.00	\$2,730.00
01/26/2015	WLR	CP	Correspondence to Linda Cantor re case background documents	0.20	650.00	\$130.00
01/27/2015	LFC	CP	Review/revise 45-day notice to professionals	0.10	875.00	\$87.50
01/30/2015	WLR	CP	Review and revise final fee application (Chapter 7)	0.60	650.00	\$390.00
01/30/2015	WLR	CP	Review and revise final fee application (Chapter 11)	0.50	650.00	\$325.00
				9.80		\$6,218.50

Fee/Employment Application

01/22/2015	BDD	FE	Email to L. Cantor re 45-day notice (re interim fee applications)	0.10	305.00	\$30.50
01/22/2015	BDD	FE	Email to L. Cantor re interim fee application	0.10	305.00	\$30.50
01/27/2015	BDD	FE	Email to L. Cantor re 45 day notice	0.10	305.00	\$30.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/27/2015	BDD	FE	Email to T. Neilson re hearing on interim fee applications	0.10	305.00	\$30.50
01/27/2015	BDD	FE	Preparation of 45 day notice re interim fee applications	0.30	305.00	\$91.50
01/27/2015	BDD	FE	Email to L. Cantor re 45 day notice re interim fee applications	0.10	305.00	\$30.50
01/27/2015	BDD	FE	Email to L. Cantor re 45 day notice	0.10	305.00	\$30.50
01/27/2015	BDD	FE	Email to T. Neilson re 45 day notice	0.10	305.00	\$30.50
01/27/2015	BDD	FE	Call with Tina (deputy clerk, Judge Smith) re interim fee hearing	0.20	305.00	\$61.00
01/27/2015	BDD	FE	Email to T. Neilson re 3/17 interim fee hearing	0.10	305.00	\$30.50
01/27/2015	BDD	FE	Email to L. Cantor re PSZJ 1st interim fee application	0.10	305.00	\$30.50
01/27/2015	BDD	FE	Email to N. Troszak re interim fee hearing	0.10	305.00	\$30.50
01/27/2015	BDD	FE	Email to M. Kulick re 45 day notice	0.10	305.00	\$30.50
				1.60		\$488.00

Financial Filings [B110]

01/09/2015	BDD	FF	Review docket re trade creditors listed on schedules	0.20	305.00	\$61.00
01/09/2015	BDD	FF	Email to L. Cantor re trade creditors listed on Schedules	0.10	305.00	\$30.50
01/22/2015	LFC	FF	Review case status report	0.10	875.00	\$87.50
				0.40		\$179.00

Litigation (Non-Bankruptcy)

01/22/2015	LFC	LN	Review Department of Justice pleading	0.10	875.00	\$87.50
01/29/2015	LFC	LN	Review email memorandum and revisions to Tulving Coordination Agreement	0.20	875.00	\$175.00
				0.30		\$262.50

TOTAL SERVICES FOR THIS MATTER:

\$14,171.50

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
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Expenses

01/08/2015	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
01/13/2015	FE	59935.00002 FedEx Charges for 01-13-15	8.40
01/13/2015	PO	59935.00002 :Postage Charges for 01-13-15	7.59
01/13/2015	RE	(11 @0.20 PER PG)	2.20
01/13/2015	RE	(22 @0.20 PER PG)	4.40
01/13/2015	RE	(99 @0.20 PER PG)	19.80
01/13/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
01/13/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/13/2015	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
01/13/2015	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
01/22/2015	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
01/22/2015	RE2	SCAN/COPY (26 @0.10 PER PG)	2.60
01/22/2015	RE2	SCAN/COPY (46 @0.10 PER PG)	4.60
01/26/2015	RE	Reproduction Expense. [E101] 77 Pages, WLR	15.40
01/26/2015	RE	Reproduction Expense. [E101] 8 Pages, WLR	1.60
01/26/2015	RE	Reproduction Expense. [E101] 19 Pages, WLR	3.80
01/26/2015	RE	Reproduction Expense. [E101] 21 Pages, WLR	4.20
01/27/2015	FE	Federal Express [E108]	8.40
01/27/2015	PO	Postage [E108] SF Mail Log	0.96
01/27/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20

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01/27/2015	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/27/2015	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/27/2015	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/28/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/29/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/30/2015	RE	Reproduction Expense. [E101] 20 Pages, WLR	4.00
01/31/2015	PAC	Pacer - Court Research	72.00
Total Expenses for this Matter			\$166.75

Pachulski Stang Ziehl & Jones LLP
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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 01/31/2015

Total Fees	\$14,171.50
Chargeable costs and disbursements	\$166.75
Total Due on Current Invoice.....	\$14,338.25

Outstanding Balance from prior Invoices as of 01/31/2015 **(May not reflect recent payments)**

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
106991	05/31/2014	\$6,995.50	\$234.42	\$7,229.92
106993	06/30/2014	\$17,220.50	\$1,876.01	\$19,096.51
107174	07/31/2014	\$36,047.50	\$106.51	\$36,154.01
107404	08/31/2014	\$51,182.50	\$357.04	\$51,539.54
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51

Total Amount Due on Current and Prior Invoices \$211,373.29

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
10100 Santa Monica Boulevard, 13th Floor, Los Angeles, California 90067

A true and correct copy of the foregoing document entitled (*specify*): **FIRST INTERIM APPLICATION OF PACHULSKI STANG ZIEHL & JONES LLP FOR APPROVAL OF COMPENSATION AND REIMBURSEMENT OF EXPENSES AS COUNSEL TO THE CHAPTER 7 TRUSTEE; DECLARATION OF LINDA F. CANTOR** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) **February 20, 2015**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (*date*) **February 20, 2015**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) **February 20, 2015**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

Via Federal Express

The Honorable Erithe A. Smith
United States Bankruptcy Court
Central District of California
Ronald Reagan Federal Building and Courthouse
411 West Fourth Street, Suite 5040
Santa Ana, CA 92701-4593

Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

February 20, 2015

Date

Printed Name

Myra Kulick

/s/ Myra Kulick

Signature

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):

- Wesley H Avery wamiracle6@yahoo.com, wavery@rpmlaw.com
- Candice Bryner candice@brynerlaw.com
- Philip Burkhardt phil@burkhardtandlarson.com, stacey@burkhardtandlarson.com
- Stephen L Burton steveburtonlaw@aol.com
- Frank Cadigan frank.cadigan@usdoj.gov
- Linda F Cantor lcantor@pszjlaw.com, lcantor@pszjlaw.com
- David L Gibbs david.gibbs@gibbslaw.com, ecf@gibbslaw.com
- Nancy S Goldenberg nancy.goldenberg@usdoj.gov
- Lawrence J Hilton lhilton@oneil-llp.com, ssimmons@oneil-llp.com;kdonahue@oneil-llp.com
- John H Kim jkim@cookseylaw.com
- R. Todd Neilson (TR) tneilson@brg-expert.com, sgreenan@brg-expert.com;theilson@ecf.epiqsystems.com;ntroszak@brg-expert.com
- Jason S Pomerantz jspomerantz@pszjlaw.com, jspomerantz@pszjlaw.com
- Nanette D Sanders becky@ringstadlaw.com
- Richard C Spencer rspencer@rspencerlaw.com
- United States Trustee (SA) ustpregion16.sa.ecf@usdoj.gov

2. SERVED BY UNITED STATES MAIL:

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8001 Irvine Center Drive, Suite 1170
Irvine, CA 92618

Laurence P Nokes
Nokes & Quinn
410 Broadway St Ste 200
Laguna Beach, CA 92651

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.